

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CROWN POINT COMMUNITY SCHOOL CORPORATION

LAKE COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**  
03/05/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kathleen Dowling Christine Hazard Laurie Cooper Matthew D. Ruess	07-01-21 to 07-15-21 07-16-21 to 12-12-21 12-13-21 to 12-12-22 12-13-22 to 06-30-24
Superintendent of Schools	Dr. Todd Terrill	07-01-21 to 06-30-24
President of the School Board	David Warne Scott Angel	07-01-21 to 12-31-22 01-01-23 to 06-30-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CROWN POINT COMMUNITY  
SCHOOL CORPORATION, LAKE COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the Crown Point Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2021 to June 30, 2023, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2021 to June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2021 to June 30, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the School Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

February 21, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: [IDOE Finance Dashboard](#). This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

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CROWN POINT COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 18,327,072	\$ 62,671,499	\$ 54,342,755	\$ (8,053,809)	\$ 18,602,007	\$ 67,635,915	\$ 59,451,899	\$ (17,778,756)	\$ 9,007,267
Referendum	795,418	7,408,651	7,242,111	-	961,958	8,051,956	7,755,815	-	1,258,099
Debt Service	7,355,587	24,353,711	22,404,491	-	9,304,807	27,157,336	28,350,459	-	8,111,684
Operations	12,642,409	9,587,612	19,966,938	8,057,843	10,320,926	9,891,908	23,070,763	9,778,756	6,920,827
Rainy Day	11,224,941	2,052,351	3,419,875	-	9,857,417	972,939	39,821	8,000,000	18,790,535
Post-Ret Benefit	15,094	7	-	-	15,101	-	-	-	15,101
Construction	2,822,281	2,290	2,824,571	-	-	-	-	-	-
2021 Const Fund	-	95,982	1,644,031	50,000,000	48,451,951	1,572,829	2,786,046	-	47,238,734
2022 Go Bond	-	-	-	-	-	-	113,171	5,000,000	4,886,829
2018 Go Bond	146,054	-	146,054	-	-	-	-	-	-
2019 Go Bond	234,212	-	234,212	-	-	-	-	-	-
School Lunch	1,023,324	5,174,646	3,552,554	-	2,645,416	4,963,527	4,061,336	-	3,547,607
Textbook Rental	1,605,102	3,501,224	3,432,692	-	1,673,634	3,332,972	3,409,931	-	1,596,675
Self Insurance	8,522,845	9,600,925	11,426,580	-	6,697,190	13,223,104	16,204,256	-	3,716,038
Levy Excess	4,034	-	-	(4,034)	-	-	-	-	-
Ed License Pl	6,061	938	915	-	6,084	1,050	-	-	7,134
Co Endowment	15,967	5,667	2,321	-	19,313	6,073	2,358	-	23,028
Rdc Grant	(119,031)	349,000	-	-	229,969	-	-	-	229,969
Ike Blue Ribbon	286	-	-	-	286	-	286	-	-
Ike Robotics	80	-	-	-	80	-	-	-	80
Ike Endowment	-	-	-	-	-	290	-	-	290
Lake Stablball	45	-	-	-	45	-	-	-	45
Lake Elder Grnt	500	-	-	-	500	-	-	-	500
Mac Playground	499	-	-	-	499	-	-	-	499
Macpto Playgrnd	1,300	-	-	-	1,300	-	-	-	1,300
Tball Buosciogr	638	641	1,277	-	2	518	496	-	24
Tb Hall Endowmn	92	-	-	-	92	-	-	-	92
Tb Hexwires Rob	783	-	-	-	783	-	783	-	-
Win Pto Playgrm	360	1,000	968	-	392	-	-	-	392
Taft State Farm	67	-	67	-	-	-	-	-	-
Hall Endowment	253	-	151	-	102	-	102	-	-
Hs Vex Robotics	1,115	-	1,080	-	35	-	35	-	-
Hs Ap Testing	-	3,000	3,000	-	-	3,000	3,000	-	-
Hs Recdng Stdio	40	-	40	-	-	-	-	-	-
Hs Biomdwhtcoat	2,850	-	-	-	2,850	-	875	-	1,975
Hs Cp2.0	102	-	-	-	102	-	102	-	-
Hs Westate Inct	265	-	36	-	229	-	229	-	-
Hs Latin Club	3,175	1,391	1,220	-	3,346	1,555	1,631	-	3,270
Hs Dart Robotcs	108	-	-	-	108	-	108	-	-
Hs Media Center	2	-	-	-	2	-	2	-	-
Hsstnhipstdnts	1,000	-	-	-	1,000	-	960	-	40
Ross Mali Pr	123	-	123	-	-	-	-	-	-
Ross Bp Grant	155	-	155	-	-	-	-	-	-
Ross Robotics	2,021	-	-	-	2,021	-	1,695	-	326
Ross Misc Dntns	-	358	320	-	38	-	38	-	-

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
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 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Birth To Schl	13,137	4,800	13,083	-	4,854	-	4,854	-	-
Co Active Shtr	390	-	390	-	-	-	-	-	-
Co Prof Leave	651	-	-	-	651	-	651	-	-
Co Pbis	3	-	-	-	3	-	3	-	-
Sln Hall Endow	199	-	-	-	199	-	-	-	199
Sln Blue Ribbon	1,026	-	-	-	1,026	-	1,026	-	-
Solon Robotics	-	-	-	-	-	2,819	2,036	-	783
Whlr Cass	29	-	29	-	-	-	-	-	-
Whlr Engl Dept	875	-	-	-	875	-	592	-	283
Whlr Civil War	300	-	-	-	300	-	-	-	300
Whlr Iasp	250	-	-	-	250	-	-	-	250
Whlr Genrtn On	245	-	245	-	-	-	-	-	-
Pltw/Local	1,200	-	-	-	1,200	-	-	-	1,200
Cpcf Hallendwmt	28	-	-	-	28	-	-	-	28
Whlrmarthyrcau	140	80	199	-	21	-	-	-	21
Whlrwalmartgrnt	1,500	-	1,500	-	-	-	-	-	-
Hs In Macrbtcs	2,000	-	-	-	2,000	-	2,000	-	-
Hs Hall Endwmnt	258	-	258	-	-	-	-	-	-
Hs Internship	1,000	-	-	-	1,000	-	-	-	1,000
Hs 2010 Grant	407	-	158	-	249	-	249	-	-
Hs Misc Donatns	-	50	-	-	50	2,782	-	-	2,832
Athletic Fields	-	-	-	-	-	3,000,354	-	-	3,000,354
Spedbest Buddy	2,604	-	-	-	2,604	-	-	-	2,604
Sped Preschool	1,138	-	-	-	1,138	-	818	-	320
Sped El Grant	2,427	-	-	-	2,427	1,100	-	-	3,527
Sped Spolympics	1,000	-	-	-	1,000	5,440	345	-	6,095
Cf Hs Transitnl	988	-	-	-	988	-	-	-	988
Localadltalt&Co	42,356	-	27,760	-	14,596	-	55,185	-	(40,589)
Pop/Eca Activit	20,237	4,324	5,274	-	19,287	3,467	2,438	-	20,316
Project Inspire	6,500	250	367	-	6,383	300	-	-	6,683
Formativeassess	-	107,706	106,634	-	1,072	109,440	95,744	-	14,768
Spec Ed Exc Cst	(16,231)	198,214	181,983	-	-	10,930	10,930	-	-
Medicaid Reimb	-	14,433	6,434	-	7,999	25,056	25,984	-	7,071
Sec Sch Safety	-	83,653	83,653	-	-	-	-	-	-
Sec Sch Sfty Gt	-	-	29,939	-	(29,939)	99,223	69,284	-	-
Sec Sch Safetu	-	-	-	-	-	-	89,682	-	(89,682)
Prime Math20-21	(2,244)	2,244	-	-	-	-	-	-	-
Prime Math21-22	(428)	4,222	5,274	-	(1,480)	1,480	-	-	-
Prime Math22-23	-	-	-	-	-	-	5,407	-	(5,407)
Early Intrvntn	-	31,251	-	-	31,251	-	31,251	-	-
Early Intv Grnt	-	-	-	-	-	22,908	-	-	22,908
Non-English Pgm	14,784	-	14,784	-	-	-	-	-	-
Nesp 21-22	-	90,555	66,573	-	23,982	-	23,982	-	-
Nesp 22-23	-	-	-	-	-	86,221	58,281	-	27,940

CROWN POINT COMMUNITY SCHOOL CORPORATION  
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 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Car/Tech Per Gt	64,028	-	-	-	64,028	18	64,028	-	18
Tag Grant	-	328,800	328,800	-	-	331,457	331,457	-	-
High Ability Fy2023	-	-	-	-	-	59,726	57,764	-	1,962
H Ability Fy2022	8,461	74,881	70,965	-	12,377	-	12,377	-	-
State Connectiv	19,773	12,760	8,881	-	23,652	58,351	23,651	-	58,352
Lilly Grant	120,989	-	105,927	-	15,062	-	15,062	-	-
Title I Fy2020	(395,134)	472,903	77,769	-	-	-	-	-	-
Title I Fy2021	-	95,232	555,362	-	(460,130)	546,744	86,614	-	-
Title I Fy2022	-	-	-	-	-	266,070	425,976	-	(159,906)
Spec Ed Part B	(1,187,211)	1,188,461	235,911	-	(234,661)	317,458	82,797	-	-
Part B 2011	-	-	1,254,330	-	(1,254,330)	1,180,647	425,794	-	(499,477)
Part B	-	-	-	-	-	622,627	1,057,426	-	(434,799)
Sp Ed Part B	-	1,065	1,065	-	-	-	-	-	-
Spedpartb 19-21	(407,980)	413,599	5,619	-	-	-	-	-	-
Spedptbpre20-22	(11,792)	10,858	(744)	-	(190)	1,024	834	-	-
Speedpbprefy2022	-	-	38,648	-	(38,648)	37,947	1,597	-	(2,298)
Speedpbprefy2023	-	-	-	-	-	28,811	40,957	-	(12,146)
Title Iv	(36,246)	40,907	4,661	-	-	-	-	-	-
Fy20Titlei Prta	(831)	14,366	24,552	-	(11,017)	17,972	6,955	-	-
Fy21Titleivprta	-	-	29,027	-	(29,027)	29,026	9,589	-	(9,590)
Fy22Titleivprta	-	-	-	-	-	-	5,759	-	(5,759)
Titleiv Innovat	(6,482)	9,097	2,615	-	-	-	-	-	-
Medicaid	1,361	38,049	11,760	-	27,650	62,478	44,144	-	45,984
Medicaid State	6,596	15,200	5,865	-	15,931	17,146	26,305	-	6,772
Mtss Prof Dev	(27,243)	95,630	68,387	-	-	8,000	8,000	-	-
Titleii Fy2020 Profdev	-	98,131	127,733	-	(29,602)	34,318	4,716	-	-
Titleii Fy2021 Profdev	-	-	10,317	-	(10,317)	84,110	86,557	-	(12,764)
Fy22 Title ii	-	-	-	-	-	-	6,022	-	(6,022)
Title lii	(801)	22,400	28,569	-	(6,970)	9,361	2,391	-	-
Title lii Fy22	-	-	-	-	-	27,360	28,419	-	(1,059)
Arp 619-Spec Ed	-	-	48,733	-	(48,733)	-	242,406	-	(291,139)
Arp 619-Prschl	-	-	7,735	-	(7,735)	8,779	26,242	-	(25,198)
Esserii	-	984,292	808,763	-	175,529	2,067,464	2,857,046	-	(614,053)
Esserii(Crrsa)	(1,296,910)	1,657,063	376,657	-	(16,504)	68,214	51,710	-	-
Geer	-	58,218	58,218	-	-	32,844	32,844	-	-
Ed Stblz Relief	(133,598)	158,932	49,715	-	(24,381)	42,191	17,810	-	-
Prepaid Food	117,140	412,793	442,568	-	87,365	2,109,207	2,141,099	-	55,473
Clearing	251,537	15,623,318	15,598,673	-	276,182	17,330,899	17,351,441	-	255,640
Totals	\$ 61,819,655	\$ 147,179,630	\$ 151,580,155	\$ 50,000,000	\$ 107,419,130	\$ 165,586,741	\$ 171,312,728	\$ 5,000,000	\$ 106,693,143

The notes to the financial statement are an integral part of this statement.

CROWN POINT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

School Corporation, as used herein, shall include, but is not limited to, the following: school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Local sources.* Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

*Intermediate sources.* Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

CROWN POINT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*State sources.* Amounts received as distributions from the State of Indiana that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

*Federal sources.* Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Instruction.* Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

*Support services.* Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

*Noninstructional services.* Amounts disbursed for food service operations and community service operations.

*Facilities acquisition and construction.* Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

*Debt services.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

*Nonprogrammed charges.* Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

**F. Other Financing Sources and Uses**

Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

*Proceeds of long-term debt.* Amounts received in relation to the issuance of bonds or other long-term debt issues.

*Sale of capital assets.* Amounts received when land, buildings, or equipment owned by the School Corporation are sold.

CROWN POINT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Transfers in.* Amounts received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

*Transfers out.* Amounts paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

CROWN POINT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the School Corporation to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

CROWN POINT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. Teachers' Retirement Fund*

*Plan Description*

The Indiana Teachers' Hybrid Plan (TRF Hybrid) consists of two components: Indiana Teachers' Pre-1996 Defined Benefit Account (Teachers' Pre-1996 DB) or Indiana Teachers' 1996 Defined Benefit Account (Teachers' 1996 DB) the monthly employer-funded defined benefit components, along with the Indiana Teachers' Defined Contribution Account (TRF DC), the defined contribution component. Generally, members hired before 1996 participate in the Teachers' Pre-1996 DB and members hired after 1995 participate in the Teachers' 1996 DB.

The Teachers' 1996 DB is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in the Teachers' 1996 DB.

The Teachers' Pre-1996 DB is a pay-as-you-go, cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. Membership in the Teachers' Pre-1996 DB is closed to new entrants.

The TRF DC is a multiple-employer defined contribution plan providing supplemental retirement benefits to Teachers' 1996 DB and Teachers' Pre-1996 DB members.

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

CROWN POINT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

The School Corporation contributes the employer's share to Teachers' 1996 for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. These contributions are determined by INPRS Board based on actuarial valuation. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995 (Teachers' Pre-1996 DB) is considered to be an obligation of, and is paid by, the State of Indiana.

Contributions for the defined contribution component of TRF Hybrid are determined by statute and the INPRS Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

My Choice plan is funded with employer contributions and member contributions. The employer contributions must equal the contribution rate for monthly employer-funded defined benefit components of TRF Hybrid. The amount deposited into the employer contribution subaccount for the member is the normal cost of participation. The variable rate contribution can be no less than 3 percent. Member contributions are determined by statute and the Board at 3 percent of covered payroll. The employer must make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of journal entries that were utilized to repost expenditures to the correct fund and/or to repost expenditures that were posted in a closed grant fund.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of outstanding grant reimbursements and/or redevelopment corporation grant reimbursement that were not received by June 30 of each respective year.

**Note 9. Holding Corporation**

The School Corporation has entered into capital leases with the Crown Point Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2021-2022 and 2022-2023 totaled \$18,348,000 and \$19,157,000, respectively.

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OTHER INFORMATION

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CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Education	Referendum	Debt Service	Operations	Rainy Day	Post-Ret Benefit	Construction	2021 Const Fund	2022 Go Bond	2018 Go Bond	2019 Go Bond
Cash and investments - beginning	\$ 18,327,072	\$ 795,418	\$ 7,355,587	\$ 12,642,409	\$ 11,224,941	\$ 15,094	\$ 2,822,281	\$ -	\$ -	\$ 146,054	\$ 234,212
Receipts:											
Local sources	749,407	7,408,651	24,353,711	9,580,063	2,052,351	7	2,290	95,982	-	-	-
Intermediate sources	14	-	-	-	-	-	-	-	-	-	-
State sources	61,922,078	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	7,549	-	-	-	-	-	-	-
Total receipts	62,671,499	7,408,651	24,353,711	9,587,612	2,052,351	7	2,290	95,982	-	-	-
Disbursements:											
Instruction	39,370,173	5,568,632	-	-	511,913	-	-	-	-	-	-
Support services	14,970,801	1,110,831	193,832	19,374,185	733,728	-	15,991	1,343,019	-	16,200	-
Noninstructional services	1,781	562,648	-	326,895	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	265,858	2,174,234	-	2,808,580	301,012	-	129,854	234,212
Debt services	-	-	22,180,659	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	30,000	-	-	-	-	-	-	-	-
Total disbursements	54,342,755	7,242,111	22,404,491	19,966,938	3,419,875	-	2,824,571	1,644,031	-	146,054	234,212
Excess (deficiency) of receipts over disbursements	8,328,744	166,540	1,949,220	(10,379,326)	(1,367,524)	7	(2,822,281)	(1,548,049)	-	(146,054)	(234,212)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	50,000,000	-	-	-
Transfers in	-	-	-	8,057,843	-	-	-	-	-	-	-
Transfers out	(8,053,809)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(8,053,809)	-	-	8,057,843	-	-	-	50,000,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	274,935	166,540	1,949,220	(2,321,483)	(1,367,524)	7	(2,822,281)	48,451,951	-	(146,054)	(234,212)
Cash and investments - ending	\$ 18,602,007	\$ 961,958	\$ 9,304,807	\$ 10,320,926	\$ 9,857,417	\$ 15,101	\$ -	\$ 48,451,951	\$ -	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	School Lunch	Textbook Rental	Self Insurance	Levy Excess	Ed License Pl	Co Endowment	Rdc Grant	Ike Blue Ribbon	Ike Robotics	Ike Endowment
Cash and investments - beginning	\$ 1,023,324	\$ 1,605,102	\$ 8,522,845	\$ 4,034	\$ 6,061	\$ 15,967	\$ (119,031)	\$ 286	\$ 80	\$ -
Receipts:										
Local sources	728,428	1,654,562	9,600,925	-	-	5,667	349,000	-	-	-
Intermediate sources	-	-	-	-	938	-	-	-	-	-
State sources	31,127	1,846,662	-	-	-	-	-	-	-	-
Federal sources	4,415,029	-	-	-	-	-	-	-	-	-
Other receipts	62	-	-	-	-	-	-	-	-	-
Total receipts	5,174,646	3,501,224	9,600,925	-	938	5,667	349,000	-	-	-
Disbursements:										
Instruction	-	-	-	-	915	-	-	-	-	-
Support services	10,392	3,432,692	-	-	-	2,321	-	-	-	-
Noninstructional services	3,542,162	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	11,426,580	-	-	-	-	-	-	-
Total disbursements	3,552,554	3,432,692	11,426,580	-	915	2,321	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,622,092	68,532	(1,825,655)	-	23	3,346	349,000	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(4,034)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(4,034)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,622,092	68,532	(1,825,655)	(4,034)	23	3,346	349,000	-	-	-
Cash and investments - ending	\$ 2,645,416	\$ 1,673,634	\$ 6,697,190	\$ -	\$ 6,084	\$ 19,313	\$ 229,969	\$ 286	\$ 80	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Lake Stablball	Lake Elder Grnt	Mac Playground	Macpto Playgrnd	Tball Buosciogr	Tb Hall Endowmn	Tb Hexwires Rob	Win Pto Playgrn	Taft State Farm	Hall Endowment	Hs Vex Robotics
Cash and investments - beginning	\$ 45	\$ 500	\$ 499	\$ 1,300	\$ 638	\$ 92	\$ 783	\$ 360	\$ 67	\$ 253	\$ 1,115
Receipts:											
Local sources	-	-	-	-	641	-	-	1,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	641	-	-	1,000	-	-	-
Disbursements:											
Instruction	-	-	-	-	1,277	-	-	968	67	151	1,080
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,277	-	-	968	67	151	1,080
Excess (deficiency) of receipts over disbursements	-	-	-	-	(636)	-	-	32	(67)	(151)	(1,080)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(636)	-	-	32	(67)	(151)	(1,080)
Cash and investments - ending	\$ 45	\$ 500	\$ 499	\$ 1,300	\$ 2	\$ 92	\$ 783	\$ 392	\$ -	\$ 102	\$ 35

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Hs Ap Testing	Hs Recdng Stdio	Hs Biomdwhtcoat	Hs Cp2.0	Hs Westate Inct	Hs Latin Club	Hs Dart Robotcs	Hs Media Center	Hsstnthlpstdnts	Ross Mali Pr
Cash and investments - beginning	\$ -	\$ 40	\$ 2,850	\$ 102	\$ 265	\$ 3,175	\$ 108	\$ 2	\$ 1,000	\$ 123
Receipts:										
Local sources	3,000	-	-	-	-	1,391	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	3,000	-	-	-	-	1,391	-	-	-	-
Disbursements:										
Instruction	3,000	40	-	-	36	1,220	-	-	-	123
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,000	40	-	-	36	1,220	-	-	-	123
Excess (deficiency) of receipts over disbursements	-	(40)	-	-	(36)	171	-	-	-	(123)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(40)	-	-	(36)	171	-	-	-	(123)
Cash and investments - ending	\$ -	\$ -	\$ 2,850	\$ 102	\$ 229	\$ 3,346	\$ 108	\$ 2	\$ 1,000	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Ross Bp Grant	Ross Robotics	Ross Misc Dntns	Birth To Schl	Co Active Shtr	Co Prof Leave	Co Pbis	Sln Hall Endow	Sln Blue Ribbon	Solon Robotics
Cash and investments - beginning	\$ 155	\$ 2,021	\$ -	\$ 13,137	\$ 390	\$ 651	\$ 3	\$ 199	\$ 1,026	\$ -
Receipts:										
Local sources	-	-	358	4,800	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	358	4,800	-	-	-	-	-	-
Disbursements:										
Instruction	155	-	320	13,083	390	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	155	-	320	13,083	390	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(155)	-	38	(8,283)	(390)	-	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(155)	-	38	(8,283)	(390)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 2,021	\$ 38	\$ 4,854	\$ -	\$ 651	\$ 3	\$ 199	\$ 1,026	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Whlr Cass	Whlr Engl Dept	Whlr Civil War	Whlr lasp	Whlr Genrtn On	Pltw/Local	Cpcf Hallendwmt	Whlrmarthnyrcau	Whlrwalmartgrnt	Hs In Macrbtcs
Cash and investments - beginning	\$ 29	\$ 875	\$ 300	\$ 250	\$ 245	\$ 1,200	\$ 28	\$ 140	\$ 1,500	\$ 2,000
Receipts:										
Local sources	-	-	-	-	-	-	-	80	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	80	-	-
Disbursements:										
Instruction	29	-	-	-	245	-	-	199	1,500	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	29	-	-	-	245	-	-	199	1,500	-
Excess (deficiency) of receipts over disbursements	(29)	-	-	-	(245)	-	-	(119)	(1,500)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(29)	-	-	-	(245)	-	-	(119)	(1,500)	-
Cash and investments - ending	\$ -	\$ 875	\$ 300	\$ 250	\$ -	\$ 1,200	\$ 28	\$ 21	\$ -	\$ 2,000

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Hs Hall Endwmnt	Hs Internship	Hs 2010 Grant	Hs Misc Donatns	Athletic Fields	Spedbest Buddy	Sped Preschool	Sped Sped El Grant	Sped Spolympics	Cf Hs Transitnl
Cash and investments - beginning	\$ 258	\$ 1,000	\$ 407	\$ -	\$ -	\$ 2,604	\$ 1,138	\$ 2,427	\$ 1,000	\$ 988
Receipts:										
Local sources	-	-	-	50	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	50	-	-	-	-	-	-
Disbursements:										
Instruction	258	-	158	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	258	-	158	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(258)	-	(158)	50	-	-	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(258)	-	(158)	50	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 1,000	\$ 249	\$ 50	\$ -	\$ 2,604	\$ 1,138	\$ 2,427	\$ 1,000	\$ 988

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Localadltalt&Co	Pop/Eca Activit	Project Inspire	Formativeassess	Spec Ed Exc Cst	Medicaid Reimb	Sec Sch Safety	Sec Sch Sfty Gt	Sec Sch Safetu	Prime Math20- 21
Cash and investments - beginning	\$ 42,356	\$ 20,237	\$ 6,500	\$ -	\$ (16,231)	\$ -	\$ -	\$ -	\$ -	\$ (2,244)
Receipts:										
Local sources	-	4,324	250	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	107,706	198,214	14,433	83,653	-	-	2,244
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	4,324	250	107,706	198,214	14,433	83,653	-	-	2,244
Disbursements:										
Instruction	27,760	-	-	-	181,983	-	-	-	-	-
Support services	-	5,274	-	106,634	-	6,434	83,653	29,939	-	-
Noninstructional services	-	-	367	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	27,760	5,274	367	106,634	181,983	6,434	83,653	29,939	-	-
Excess (deficiency) of receipts over disbursements	(27,760)	(950)	(117)	1,072	16,231	7,999	-	(29,939)	-	2,244
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(27,760)	(950)	(117)	1,072	16,231	7,999	-	(29,939)	-	2,244
Cash and investments - ending	\$ 14,596	\$ 19,287	\$ 6,383	\$ 1,072	\$ -	\$ 7,999	\$ -	\$ (29,939)	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Prime Math21- 22	Prime Math22- 23	Early Intrvntn	Early Intv Grnt	Non-English Pgm	Nesp 21-22	Nesp 22-23	Car/Tech Per Gt	Tag Grant	High Ability Fy2023	H Ability Fy2022
Cash and investments - beginning	\$ (428)	\$ -	\$ -	\$ -	\$ 14,784	\$ -	\$ -	\$ 64,028	\$ -	\$ -	\$ 8,461
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	4,222	-	31,251	-	-	90,555	-	-	328,800	-	74,881
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	4,222	-	31,251	-	-	90,555	-	-	328,800	-	74,881
Disbursements:											
Instruction	3,497	-	-	-	13,807	66,573	-	-	320,381	-	70,965
Support services	1,777	-	-	-	757	-	-	-	8,419	-	-
Noninstructional services	-	-	-	-	220	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,274	-	-	-	14,784	66,573	-	-	328,800	-	70,965
Excess (deficiency) of receipts over disbursements	(1,052)	-	31,251	-	(14,784)	23,982	-	-	-	-	3,916
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,052)	-	31,251	-	(14,784)	23,982	-	-	-	-	3,916
Cash and investments - ending	\$ (1,480)	\$ -	\$ 31,251	\$ -	\$ -	\$ 23,982	\$ -	\$ 64,028	\$ -	\$ -	\$ 12,377

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	State Connectiv	Lilly Grant	Title I Fy2020	Title I Fy2021	Title I Fy2022	Spec Ed Part B	Part B 2011	Part B	Sp Ed Part B	Spedpartb 19- 21
Cash and investments - beginning	\$ 19,773	\$ 120,989	\$ (395,134)	\$ -	\$ -	\$ (1,187,211)	\$ -	\$ -	\$ -	\$ (407,980)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	12,760	-	-	-	-	-	-	-	-	-
Federal sources	-	-	472,903	95,232	-	1,188,461	-	-	1,065	413,599
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	12,760	-	472,903	95,232	-	1,188,461	-	-	1,065	413,599
Disbursements:										
Instruction	-	-	67,817	533,748	-	231,761	858,566	-	-	-
Support services	8,881	105,927	4,969	21,543	-	4,150	395,764	-	1,065	216
Noninstructional services	-	-	4,983	71	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	5,403
Total disbursements	8,881	105,927	77,769	555,362	-	235,911	1,254,330	-	1,065	5,619
Excess (deficiency) of receipts over disbursements	3,879	(105,927)	395,134	(460,130)	-	952,550	(1,254,330)	-	-	407,980
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,879	(105,927)	395,134	(460,130)	-	952,550	(1,254,330)	-	-	407,980
Cash and investments - ending	\$ 23,652	\$ 15,062	\$ -	\$ (460,130)	\$ -	\$ (234,661)	\$ (1,254,330)	\$ -	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Spedptbpre20- 22	Speedbpbprefy 2022	Speedbpbprefy 2023	Title Iv	Fy20Title Prta	Fy21Titleivprta	Fy22Titleivprta	Titleiv Innovat	Medicaid
Cash and investments - beginning	\$ (11,792)	\$ -	\$ -	\$ (36,246)	\$ (831)	\$ -	\$ -	\$ (6,482)	\$ 1,361
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	10,858	-	-	40,907	14,366	-	-	9,097	38,049
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,858	-	-	40,907	14,366	-	-	9,097	38,049
Disbursements:									
Instruction	(744)	38,648	-	72	10,156	24,647	-	-	-
Support services	-	-	-	4,589	13,779	4,380	-	2,615	11,760
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	617	-	-	-	-
Total disbursements	(744)	38,648	-	4,661	24,552	29,027	-	2,615	11,760
Excess (deficiency) of receipts over disbursements	11,602	(38,648)	-	36,246	(10,186)	(29,027)	-	6,482	26,289
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,602	(38,648)	-	36,246	(10,186)	(29,027)	-	6,482	26,289
Cash and investments - ending	\$ (190)	\$ (38,648)	\$ -	\$ -	\$ (11,017)	\$ (29,027)	\$ -	\$ -	\$ 27,650

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2022

	Medicaid State	Mtss Prof Dev	Titleii Fy2020 Profdev	Titleii Fy2021 Profdev	Fy22 Title li	Title lii	Title lii Fy22	Arp 619-Spec Ed
Cash and investments - beginning	\$ 6,596	\$ (27,243)	\$ -	\$ -	\$ -	\$ (801)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	15,200	95,630	98,131	-	-	22,400	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	15,200	95,630	98,131	-	-	22,400	-	-
Disbursements:								
Instruction	-	-	-	-	-	25,176	-	48,733
Support services	5,865	65,902	125,097	10,317	-	2,526	-	-
Noninstructional services	-	-	-	-	-	867	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,485	2,636	-	-	-	-	-
Total disbursements	5,865	68,387	127,733	10,317	-	28,569	-	48,733
Excess (deficiency) of receipts over disbursements	9,335	27,243	(29,602)	(10,317)	-	(6,169)	-	(48,733)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,335	27,243	(29,602)	(10,317)	-	(6,169)	-	(48,733)
Cash and investments - ending	\$ 15,931	\$ -	\$ (29,602)	\$ (10,317)	\$ -	\$ (6,970)	\$ -	\$ (48,733)

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Arp 619- Prschl	Esseriii	Esserii/(Crrsa)	Geer	Ed Stblz Relief	Prepaid Food	Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (1,296,910)	\$ -	\$ (133,598)	\$ 117,140	\$ 251,537	\$ 61,819,655
Receipts:								
Local sources	-	-	-	-	-	412,793	-	57,009,731
Intermediate sources	-	-	-	-	-	-	-	952
State sources	-	-	-	-	-	-	-	64,748,586
Federal sources	-	984,292	1,657,063	58,218	158,932	-	-	9,789,432
Other receipts	-	-	-	-	-	-	15,623,318	15,630,929
Total receipts	-	984,292	1,657,063	58,218	158,932	412,793	15,623,318	147,179,630
Disbursements:								
Instruction	-	641,865	116,401	58,218	30,531	-	-	48,846,493
Support services	7,735	166,898	199,145	-	8,084	-	-	42,618,086
Noninstructional services	-	-	-	-	11,100	442,568	-	4,893,662
Facilities acquisition and construction	-	-	61,111	-	-	-	-	5,974,861
Debt services	-	-	-	-	-	-	-	22,180,659
Nonprogrammed charges	-	-	-	-	-	-	15,598,673	27,066,394
Total disbursements	7,735	808,763	376,657	58,218	49,715	442,568	15,598,673	151,580,155
Excess (deficiency) of receipts over disbursements	(7,735)	175,529	1,280,406	-	109,217	(29,775)	24,645	(4,400,525)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	50,000,000
Transfers in	-	-	-	-	-	-	-	8,057,843
Transfers out	-	-	-	-	-	-	-	(8,057,843)
Total other financing sources (uses)	-	-	-	-	-	-	-	50,000,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,735)	175,529	1,280,406	-	109,217	(29,775)	24,645	45,599,475
Cash and investments - ending	\$ (7,735)	\$ 175,529	\$ (16,504)	\$ -	\$ (24,381)	\$ 87,365	\$ 276,182	\$ 107,419,130

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2023

	Education	Referendum	Debt Service	Operations	Rainy Day	Post-Ret Benefit	Construction	2021 Const Fund	2022 Go Bond	2018 Go Bond	2019 Go Bond
Cash and investments - beginning	\$ 18,602,007	\$ 961,958	\$ 9,304,807	\$ 10,320,926	\$ 9,857,417	\$ 15,101	\$ -	\$ 48,451,951	\$ -	\$ -	\$ -
Receipts:											
Local sources	2,303,139	8,051,956	27,157,336	9,884,513	972,939	-	-	1,572,829	-	-	-
Intermediate sources	14	-	-	-	-	-	-	-	-	-	-
State sources	65,332,762	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	7,395	-	-	-	-	-	-	-
Total receipts	67,635,915	8,051,956	27,157,336	9,891,908	972,939	-	-	1,572,829	-	-	-
Disbursements:											
Instruction	43,403,454	5,825,677	-	-	-	-	-	8,553	-	-	-
Support services	16,048,445	1,154,702	201,317	22,306,297	-	-	-	491,272	113,171	-	-
Noninstructional services	-	775,436	-	345,778	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	418,688	39,821	-	-	2,286,221	-	-	-
Debt services	-	-	28,149,142	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	59,451,899	7,755,815	28,350,459	23,070,763	39,821	-	-	2,786,046	113,171	-	-
Excess (deficiency) of receipts over disbursements	8,184,016	296,141	(1,193,123)	(13,178,855)	933,118	-	-	(1,213,217)	(113,171)	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,000,000	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	9,778,756	8,000,000	-	-	-	-	-	-
Transfers out	(17,778,756)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(17,778,756)	-	-	9,778,756	8,000,000	-	-	-	5,000,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,594,740)	296,141	(1,193,123)	(3,400,099)	8,933,118	-	-	(1,213,217)	4,886,829	-	-
Cash and investments - ending	\$ 9,007,267	\$ 1,258,099	\$ 8,111,684	\$ 6,920,827	\$ 18,790,535	\$ 15,101	\$ -	\$ 47,238,734	\$ 4,886,829	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	School Lunch	Textbook Rental	Self Insurance	Levy Excess	Ed License Pl	Co Endowment	Rdc Grant	Ike Blue Ribbon	Ike Ike Robotics	Ike Endowment
Cash and investments - beginning	\$ 2,645,416	\$ 1,673,634	\$ 6,697,190	\$ -	\$ 6,084	\$ 19,313	\$ 229,969	\$ 286	\$ 80	\$ -
Receipts:										
Local sources	2,382,368	1,653,243	13,223,104	-	-	6,073	-	-	-	290
Intermediate sources	-	-	-	-	1,050	-	-	-	-	-
State sources	37,050	1,679,729	-	-	-	-	-	-	-	-
Federal sources	2,539,559	-	-	-	-	-	-	-	-	-
Other receipts	4,550	-	-	-	-	-	-	-	-	-
Total receipts	4,963,527	3,332,972	13,223,104	-	1,050	6,073	-	-	-	290
Disbursements:										
Instruction	-	-	-	-	-	-	-	286	-	-
Support services	9,333	3,409,931	572	-	-	2,358	-	-	-	-
Noninstructional services	4,012,431	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	39,572	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	16,203,684	-	-	-	-	-	-	-
Total disbursements	4,061,336	3,409,931	16,204,256	-	-	2,358	-	286	-	-
Excess (deficiency) of receipts over disbursements	902,191	(76,959)	(2,981,152)	-	1,050	3,715	-	(286)	-	290
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	902,191	(76,959)	(2,981,152)	-	1,050	3,715	-	(286)	-	290
Cash and investments - ending	\$ 3,547,607	\$ 1,596,675	\$ 3,716,038	\$ -	\$ 7,134	\$ 23,028	\$ 229,969	\$ -	\$ 80	\$ 290

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Lake Stablball	Lake Elder Grnt	Mac Playground	Macpto Playgrnd	Tball Buosciogr	Tb Hall Endowmn	Tb Hexwires Rob	Win Pto Playgrn	Taft State Farm	Hall Endowment	Hs Vex Robotics
Cash and investments - beginning	\$ 45	\$ 500	\$ 499	\$ 1,300	\$ 2	\$ 92	\$ 783	\$ 392	\$ -	\$ 102	\$ 35
Receipts:											
Local sources	-	-	-	-	518	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	518	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	-	-	496	-	783	-	-	102	35
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	496	-	783	-	-	102	35
Excess (deficiency) of receipts over disbursements	-	-	-	-	22	-	(783)	-	-	(102)	(35)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	22	-	(783)	-	-	(102)	(35)
Cash and investments - ending	\$ 45	\$ 500	\$ 499	\$ 1,300	\$ 24	\$ 92	\$ -	\$ 392	\$ -	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Hs Ap Testing	Hs Recdng Stdio	Hs Biomdwhtcoat	Hs Cp2.0	Hs Westate Inct	Hs Latin Club	Hs Dart Robotcs	Hs Media Center	Hsstnthlpstdnts	Ross Mali Pr
Cash and investments - beginning	\$ -	\$ -	\$ 2,850	\$ 102	\$ 229	\$ 3,346	\$ 108	\$ 2	\$ 1,000	\$ -
Receipts:										
Local sources	3,000	-	-	-	-	1,555	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	3,000	-	-	-	-	1,555	-	-	-	-
Disbursements:										
Instruction	3,000	-	875	102	229	1,631	108	2	960	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,000	-	875	102	229	1,631	108	2	960	-
Excess (deficiency) of receipts over disbursements	-	-	(875)	(102)	(229)	(76)	(108)	(2)	(960)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(875)	(102)	(229)	(76)	(108)	(2)	(960)	-
Cash and investments - ending	\$ -	\$ -	\$ 1,975	\$ -	\$ -	\$ 3,270	\$ -	\$ -	\$ 40	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Ross Bp Grant	Ross Robotics	Ross Misc Dntns	Birth To Schl	Co Active Shtr	Co Prof Leave	Co Pbis	Sln Hall Endow	Sln Blue Ribbon	Solon Robotics
Cash and investments - beginning	\$ -	\$ 2,021	\$ 38	\$ 4,854	\$ -	\$ 651	\$ 3	\$ 199	\$ 1,026	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	2,819
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	2,819
Disbursements:										
Instruction	-	1,695	38	4,854	-	651	3	-	1,026	2,036
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,695	38	4,854	-	651	3	-	1,026	2,036
Excess (deficiency) of receipts over disbursements	-	(1,695)	(38)	(4,854)	-	(651)	(3)	-	(1,026)	783
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,695)	(38)	(4,854)	-	(651)	(3)	-	(1,026)	783
Cash and investments - ending	\$ -	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199	\$ -	\$ 783

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Whlr Cass	Whlr Engl Dept	Whlr Civil War	Whlr lasp	Whlr Genrtn On	Pltw/Local	Cpcf Hallendwmt	Whlrmarthnyrcau	Whlrwalmartgrnt	Hs In Macrbtcs
Cash and investments - beginning	\$ -	\$ 875	\$ 300	\$ 250	\$ -	\$ 1,200	\$ 28	\$ 21	\$ -	\$ 2,000
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	592	-	-	-	-	-	-	-	2,000
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	592	-	-	-	-	-	-	-	2,000
Excess (deficiency) of receipts over disbursements	-	(592)	-	-	-	-	-	-	-	(2,000)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(592)	-	-	-	-	-	-	-	(2,000)
Cash and investments - ending	\$ -	\$ 283	\$ 300	\$ 250	\$ -	\$ 1,200	\$ 28	\$ 21	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Hs Hall Endwmnt	Hs Internship	Hs 2010 Grant	Hs Misc Donatns	Athletic Fields	Spedbest Buddy	Sped Preschool	Sped Sped El Grant	Sped Spolympics	Cf Hs Transitnl
Cash and investments - beginning	\$ -	\$ 1,000	\$ 249	\$ 50	\$ -	\$ 2,604	\$ 1,138	\$ 2,427	\$ 1,000	\$ 988
Receipts:										
Local sources	-	-	-	2,782	3,000,354	-	-	1,100	5,440	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	2,782	3,000,354	-	-	1,100	5,440	-
Disbursements:										
Instruction	-	-	249	-	-	-	818	-	345	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	249	-	-	-	818	-	345	-
Excess (deficiency) of receipts over disbursements	-	-	(249)	2,782	3,000,354	-	(818)	1,100	5,095	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(249)	2,782	3,000,354	-	(818)	1,100	5,095	-
Cash and investments - ending	\$ -	\$ 1,000	\$ -	\$ 2,832	\$ 3,000,354	\$ 2,604	\$ 320	\$ 3,527	\$ 6,095	\$ 988

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Localaditait&Co	Pop/Eca Activit	Project Inspire	Formativeassess	Spec Ed Exc Cst	Medicaid Reimb	Sec Sch Safety	Sec Sch Sfty Gt	Sec Sch Safetu	Prime Math20- 21
Cash and investments - beginning	\$ 14,596	\$ 19,287	\$ 6,383	\$ 1,072	\$ -	\$ 7,999	\$ -	\$ (29,939)	\$ -	\$ -
Receipts:										
Local sources	-	3,467	300	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	109,440	10,930	25,056	-	99,223	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	3,467	300	109,440	10,930	25,056	-	99,223	-	-
Disbursements:										
Instruction	55,185	-	-	-	10,930	-	-	-	-	-
Support services	-	2,438	-	95,744	-	25,984	-	69,284	89,682	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	55,185	2,438	-	95,744	10,930	25,984	-	69,284	89,682	-
Excess (deficiency) of receipts over disbursements	(55,185)	1,029	300	13,696	-	(928)	-	29,939	(89,682)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(55,185)	1,029	300	13,696	-	(928)	-	29,939	(89,682)	-
Cash and investments - ending	\$ (40,589)	\$ 20,316	\$ 6,683	\$ 14,768	\$ -	\$ 7,071	\$ -	\$ -	\$ (89,682)	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Prime Math21-22	Prime Math22- 23	Early Intrvntn	Early Intv Grnt	Non-English Pgm	Nesp 21-22	Nesp 22-23	Car/Tech Per Gt	Tag Grant	High Ability Fy2023	H Ability Fy2022
Cash and investments - beginning	\$ (1,480)	\$ -	\$ 31,251	\$ -	\$ -	\$ 23,982	\$ -	\$ 64,028	\$ -	\$ -	\$ 12,377
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	1,480	-	-	22,908	-	-	86,221	18	331,457	59,726	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,480	-	-	22,908	-	-	86,221	18	331,457	59,726	-
Disbursements:											
Instruction	-	950	31,251	-	-	23,957	56,637	-	323,033	57,764	12,377
Support services	-	4,457	-	-	-	-	1,644	-	8,424	-	-
Noninstructional services	-	-	-	-	-	25	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	64,028	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	5,407	31,251	-	-	23,982	58,281	64,028	331,457	57,764	12,377
Excess (deficiency) of receipts over disbursements	1,480	(5,407)	(31,251)	22,908	-	(23,982)	27,940	(64,010)	-	1,962	(12,377)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,480	(5,407)	(31,251)	22,908	-	(23,982)	27,940	(64,010)	-	1,962	(12,377)
Cash and investments - ending	\$ -	\$ (5,407)	\$ -	\$ 22,908	\$ -	\$ -	\$ 27,940	\$ 18	\$ -	\$ 1,962	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2023

	State Connectiv	Lilly Grant	Title I Fy2020	Title I Fy2021	Title I Fy2022	Spec Ed Part B	Part B 2011	Part B	Sp Ed Part B	Spedpartb 19- 21
Cash and investments - beginning	\$ 23,652	\$ 15,062	\$ -	\$ (460,130)	\$ -	\$ (234,661)	\$ (1,254,330)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	58,351	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	546,744	266,070	317,458	1,180,647	622,627	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	58,351	-	-	546,744	266,070	317,458	1,180,647	622,627	-	-
Disbursements:										
Instruction	-	-	-	63,592	397,927	51,974	281,273	705,493	-	-
Support services	23,651	15,062	-	6,916	23,994	-	144,521	351,933	-	-
Noninstructional services	-	-	-	150	4,055	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	15,956	-	30,823	-	-	-	-
Total disbursements	23,651	15,062	-	86,614	425,976	82,797	425,794	1,057,426	-	-
Excess (deficiency) of receipts over disbursements	34,700	(15,062)	-	460,130	(159,906)	234,661	754,853	(434,799)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,700	(15,062)	-	460,130	(159,906)	234,661	754,853	(434,799)	-	-
Cash and investments - ending	\$ 58,352	\$ -	\$ -	\$ -	\$ (159,906)	\$ -	\$ (499,477)	\$ (434,799)	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Spedptbpre20- 22	Speedbprefy2 022	Speedbprefy 2023	Title lv	Fy20Title Prta	Fy21Titleivprta	Fy22Titleivprta	Titleiv Innovat	Medicaid
Cash and investments - beginning	\$ (190)	\$ (38,648)	\$ -	\$ -	\$ (11,017)	\$ (29,027)	\$ -	\$ -	\$ 27,650
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,024	37,947	28,811	-	17,972	29,026	-	-	62,478
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,024	37,947	28,811	-	17,972	29,026	-	-	62,478
Disbursements:									
Instruction	147	1,597	40,957	-	895	1,395	5,759	-	-
Support services	-	-	-	-	6,060	8,194	-	-	44,144
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	687	-	-	-	-	-	-	-	-
Total disbursements	834	1,597	40,957	-	6,955	9,589	5,759	-	44,144
Excess (deficiency) of receipts over disbursements	190	36,350	(12,146)	-	11,017	19,437	(5,759)	-	18,334
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	190	36,350	(12,146)	-	11,017	19,437	(5,759)	-	18,334
Cash and investments - ending	\$ -	\$ (2,298)	\$ (12,146)	\$ -	\$ -	\$ (9,590)	\$ (5,759)	\$ -	\$ 45,984

CROWN POINT COMMUNITY SCHOOL CORPORATION  
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 For the Year Ended June 30, 2023

	Medicaid State	Mtss Prof Dev	Titleii Fy2020 Profdev	Titleii Fy2021 Profdev	Fy22 Title Ii	Title Iii	Title Iii Fy22	Arp 619-Spec Ed
Cash and investments - beginning	\$ 15,931	\$ -	\$ (29,602)	\$ (10,317)	\$ -	\$ (6,970)	\$ -	\$ (48,733)
Receipts:								
Local sources	285	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	16,861	8,000	34,318	84,110	-	9,361	27,360	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	17,146	8,000	34,318	84,110	-	9,361	27,360	-
Disbursements:								
Instruction	-	-	-	-	-	-	25,430	123,400
Support services	26,305	8,000	4,716	83,091	6,022	2,391	2,086	119,006
Noninstructional services	-	-	-	-	-	-	903	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	3,466	-	-	-	-
Total disbursements	26,305	8,000	4,716	86,557	6,022	2,391	28,419	242,406
Excess (deficiency) of receipts over disbursements	(9,159)	-	29,602	(2,447)	(6,022)	6,970	(1,059)	(242,406)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,159)	-	29,602	(2,447)	(6,022)	6,970	(1,059)	(242,406)
Cash and investments - ending	\$ 6,772	\$ -	\$ -	\$ (12,764)	\$ (6,022)	\$ -	\$ (1,059)	\$ (291,139)

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2023

	Arp 619- Prschl	Esserii	Esserii/(Crrsa)	Geer	Ed Stblz Relief	Prepaid Food	Clearing	Totals
Cash and investments - beginning	\$ (7,735)	\$ 175,529	\$ (16,504)	\$ -	\$ (24,381)	\$ 87,365	\$ 276,182	\$ 107,419,130
Receipts:								
Local sources	-	-	-	-	-	2,109,207	-	72,338,617
Intermediate sources	-	-	-	-	-	-	-	1,064
State sources	-	-	-	-	-	-	-	67,854,351
Federal sources	8,779	2,067,464	68,214	32,844	42,191	-	-	8,049,865
Other receipts	-	-	-	-	-	-	17,330,899	17,342,844
<b>Total receipts</b>	<b>8,779</b>	<b>2,067,464</b>	<b>68,214</b>	<b>32,844</b>	<b>42,191</b>	<b>2,109,207</b>	<b>17,330,899</b>	<b>165,586,741</b>
Disbursements:								
Instruction	25,198	1,832,081	-	32,844	2,166	-	-	53,424,812
Support services	1,044	942,132	51,710	-	15,644	-	-	45,921,677
Noninstructional services	-	82,833	-	-	-	2,141,099	-	7,362,710
Facilities acquisition and construction	-	-	-	-	-	-	-	2,848,330
Debt services	-	-	-	-	-	-	-	28,149,142
Nonprogrammed charges	-	-	-	-	-	-	17,351,441	33,606,057
<b>Total disbursements</b>	<b>26,242</b>	<b>2,857,046</b>	<b>51,710</b>	<b>32,844</b>	<b>17,810</b>	<b>2,141,099</b>	<b>17,351,441</b>	<b>171,312,728</b>
Excess (deficiency) of receipts over disbursements	(17,463)	(789,582)	16,504	-	24,381	(31,892)	(20,542)	(5,725,987)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	5,000,000
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	17,778,756
Transfers out	-	-	-	-	-	-	-	(17,778,756)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,463)	(789,582)	16,504	-	24,381	(31,892)	(20,542)	(725,987)
Cash and investments - ending	\$ (25,198)	\$ (614,053)	\$ -	\$ -	\$ -	\$ 55,473	\$ 255,640	\$ 106,693,143

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 232,055</u>	<u>\$ 241,272</u>

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crown Point Multi-School Building Corporation	Series 2023 District-Wide Projects	\$ 2,037,000	4/20/2023	1/15/2030
Crown Point Multi-School Building Corporation	2000 New High School	8,230,000	12/3/1999	1/15/2025
Crown Point Multi-School Building Corporation	2016 Refunding/2005 New Middle School	4,097,000	5/1/2007	1/15/2027
Crown Point Multi-School Building Corporation	2017 Refunding/2007/08 Renovations and Expansion Projects	5,210,000	7/2/2007	12/31/2027
Crown Point Multi-School Building Corporation	Series 2021 District-Wide Projects	<u>8,489,500</u>	11/18/2021	1/15/2040
Total governmental activities		<u>28,063,500</u>		
Total of annual lease payments		<u>\$ 28,063,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	2020 GO Bonds	\$ 1,660,000	\$ 1,660,000
Notes and Loans Payable	csi #496	<u>243,750</u>	<u>243,750</u>
Total governmental activities		<u>1,903,750</u>	<u>1,903,750</u>
Totals		<u>\$ 1,903,750</u>	<u>\$ 1,903,750</u>

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2023

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 7,372,590
Buildings	185,639,876
Improvements other than buildings	13,486,228
Machinery, equipment, and vehicles	36,547,736
Construction in progress	<u>152,096,454</u>
Total governmental activities	<u>395,142,884</u>
Total capital assets	<u>\$ 395,142,884</u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.