

**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, 2019 to June 30, 2021



**FILED**  
06/20/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kathleen A. Dowling Christine Hazard Laurie Cooper	07-01-19 to 07-15-21 07-16-21 to 12-12-21 12-13-21 to 06-30-22
Superintendent of Schools	Dr. Teresa A. Eineman Dr. Anthony Lux Dr. Todd Terrill	07-01-19 to 05-10-20 05-11-20 to 07-19-20 07-20-20 to 06-30-22
President of the School Board	David Warne	07-01-19 to 06-30-22



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statement**

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, 2019 to June 30, 2021, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this 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 Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2019 to June 30, 2021.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2019 to June 30, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 31, 2022, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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

May 31, 2022

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Education	\$ 9,751,671	\$ 58,240,343	\$ 44,777,726	\$ (9,744,736)	\$ 13,469,552	\$ 58,457,328	\$ 45,724,807	\$ (7,875,000)	\$ 18,327,073
Operating Referendum Tax Levy	580,872	6,191,866	6,368,585	-	404,153	7,253,188	6,861,923	-	795,418
Debt Service	186,366	12,427,815	11,714,140	2,343,459	3,243,500	25,516,640	21,404,553	-	7,355,587
Exempt Debt	2,851,946	9,779,632	10,557,072	(2,074,506)	-	-	-	-	-
Operations	11,371,658	9,171,765	18,535,518	9,743,435	11,751,340	9,188,769	18,134,478	9,836,778	12,642,409
Local Rainy Day	22,876,426	440,453	3,479,673	-	19,837,206	687,653	7,338,140	(1,961,778)	11,224,941
Post-Retirement/Severance Future Benefits	22,130	179	7,233	-	15,076	17	-	-	15,093
Construction	-	-	-	8,000,000	8,000,000	-	5,177,719	-	2,822,281
2017 Go Bond	80,251	-	80,251	-	-	-	-	-	-
2018 Go Bond	654,617	-	495,009	-	159,608	-	13,554	-	146,054
2019 Go Bond	-	-	2,530,509	3,000,000	469,491	-	235,279	-	234,212
School Lunch	1,529,112	2,784,024	3,440,568	-	872,568	2,401,277	2,250,521	-	1,023,324
Prepaid Food	53,465	1,581,101	1,505,160	-	129,406	193,043	205,309	-	117,140
Curricular Materials Rental	1,283,724	3,130,564	2,974,950	-	1,439,338	3,360,266	3,194,502	-	1,605,102
Self Insurance	7,030,266	8,444,873	8,645,342	-	6,829,797	10,077,837	8,384,789	-	8,522,845
Levy Excess	4,034	-	-	-	4,034	-	-	-	4,034
Educational License Plates	4,644	1,069	349	-	5,364	956	260	-	6,060
Co Endowment	-	2,861	1,831	12,385	13,415	4,908	2,356	-	15,967
Rdc Ed Grant	-	-	(464)	(100,000)	(99,536)	-	19,495	-	(119,031)
Ike Blue Ribbon	-	-	-	286	286	-	-	-	286
Ike Robotics	-	-	-	80	80	-	-	-	80
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	-	-	-	2	2	1,219	583	-	638
Tball Literacy	-	-	-	-	-	-	-	-	-
Tb Hall Endowmn	-	-	-	92	92	-	-	-	92
Tb Hexwires Rob	-	-	231	1,014	783	-	-	-	783
Win Pto Playgrn	-	-	-	360	360	-	-	-	360
Taft State Farm	-	-	-	67	67	-	-	-	67
Hall Endowment	-	-	-	253	253	-	-	-	253
Hs Vex Robotics	-	-	-	1,115	1,115	-	-	-	1,115
Hs Ap Testing	-	3,000	3,666	759	93	3,000	3,093	-	-
Hs Recdng Stdio	-	-	-	40	40	-	-	-	40
Hs Biomdwhtcoat	-	-	-	2,850	2,850	-	-	-	2,850
Hs Cp2.0	-	-	-	102	102	-	-	-	102
Hs Westate Inct	-	-	-	265	265	-	-	-	265
Hs Latin Club	-	-	-	1,048	1,048	2,127	-	-	3,175
Hs Dart Robotcs	-	-	-	108	108	-	-	-	108
Hs Media Center	-	-	-	2	2	-	-	-	2
Hsstnhipstdnts	-	-	-	1,000	1,000	-	-	-	1,000
Ross Mail Pr	-	-	-	123	123	-	-	-	123
Ross Bp Grant	-	-	-	155	155	-	-	-	155
Ross Robotics	-	-	-	2,021	2,021	-	-	-	2,021
Birth To Schl	-	10,000	150	1,349	11,199	6,000	4,062	-	13,137
Co Active Sthr	-	-	-	390	390	-	-	-	390
Co Prof Leave	-	-	-	651	651	-	-	-	651
Co Pbis	-	-	-	3	3	-	-	-	3
Hs Media Center	-	-	2	2	-	-	-	-	-
Sin Hall Endow	-	-	-	199	199	-	-	-	199
Sin Blue Ribbon	-	-	-	1,026	1,026	-	-	-	1,026
Whlr Cass	-	-	-	29	29	-	-	-	29
Whlr Engl Dept	-	-	-	875	875	-	-	-	875
Whlr Civil War	-	-	-	300	300	-	-	-	300
Whlr Iasp	-	-	-	250	250	-	-	-	250
Whlr Genrtn On	-	-	-	245	245	-	-	-	245
Ptw/Local	-	-	-	-	-	4,800	3,600	-	1,200
Cpcf Hallendwmt	-	-	-	-	-	333	305	-	28
Whlrmarthnyrcau	-	-	-	-	-	140	-	-	140
Whlrwalmartgmt	-	-	-	-	-	1,500	-	-	1,500
Hs In Macrbtcs	-	-	-	2,000	2,000	-	-	-	2,000
Hs Hall Endwmt	-	-	-	258	258	-	-	-	258

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, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Hs Internship	-	-	-	1,000	1,000	-	-	-	1,000
Hs 2010 Grant	-	-	-	407	407	-	-	-	407
Spedbest Buddy	-	-	-	2,604	2,604	-	-	-	2,604
Sped Preschool	-	-	-	1,138	1,138	-	-	-	1,138
Sped EI Grant	-	-	-	2,427	2,427	-	-	-	2,427
Sped Spolympics	-	-	-	1,000	1,000	-	-	-	1,000
Cf Hs Transitrnl	-	1,000	585	1,123	1,538	-	550	-	988
Local Adult, Alternative, and Continuing Education	42,356	-	-	-	42,356	-	-	-	42,356
Extra-Curricular Activities	22,157	7,911	9,540	-	20,528	1,443	1,734	-	20,237
Project Inspire	6,000	250	-	-	6,250	250	-	-	6,500
Lilly Grant 2019	675,220	-	167,169	(508,051)	-	-	-	-	-
CPCF - Winfield	360	-	-	(360)	-	-	-	-	-
Taft Miscellaneous Grants	683	-	363	(320)	-	-	-	-	-
CPHS Miscellaneous Grants	14,452	(1,404)	1,378	(11,670)	-	-	-	-	-
Ross Miscellaneous Grants	2,298	-	-	(2,298)	-	-	-	-	-
CPCF Prof Development Superintendent	5,804	2,605	1,715	(6,694)	-	-	-	-	-
MacArthur Miscellaneous Grants	10,778	-	2,415	(8,363)	-	-	-	-	-
Miscellaneous Grants	601	2,120	1,066	(1,655)	-	-	-	-	-
CPCF Endowment	11,385	1,000	-	(12,385)	-	-	-	-	-
Formative Assessment	-	104,688	-	-	104,688	-	104,688	-	-
Spec Ed Exc Cst	-	73,289	79,456	-	(6,167)	108,013	118,077	-	(16,231)
RDC Grant	-	-	100,000	100,000	-	-	-	-	-
Medicaid Reimbursement State	5,090	18,080	22,907	(263)	-	603	603	-	-
Secured Schools Safety Grant	-	-	-	-	-	100,000	100,000	-	-
Prime Math 20-21	-	-	-	-	-	5,094	7,338	-	(2,244)
Prime Math 21-22	-	-	-	-	-	-	428	-	(428)
Early Intervention Grant 19-20	-	31,486	3,932	-	27,554	-	27,554	-	-
Early Intervention Grant 20-21	-	-	-	-	-	23,000	23,000	-	-
Early Intervention Grant 18-19	-	-	-	-	-	-	-	-	-
Non-English Speaking Programs 19-20	8,432	71,345	67,525	-	12,252	-	12,252	-	-
Non-English Speaking Programs 20-21	-	-	-	-	-	76,193	61,409	-	14,784
Career and Technical Performance Grant	64,028	-	-	-	64,028	-	-	-	64,028
Gifted & Talented FY2019	1,463	-	1,463	-	-	-	-	-	-
High Ability	-	80,435	58,830	-	21,605	66,024	79,168	-	8,461
State Connectivity Grant	16,855	18,472	35,327	-	-	19,773	-	-	19,773
Lilly Grant	-	-	215,855	508,051	292,196	-	171,208	-	120,988
Title I	(178,630)	453,083	472,019	-	(197,566)	214,607	412,176	-	(395,135)
Spec Ed Part B 20-22	-	-	-	-	-	133,091	1,320,302	-	(1,187,211)
Special Ed Part B 17-19	(10,305)	52,925	42,620	-	-	-	-	-	-
Special Ed Part B 18-20	(258,511)	775,053	542,904	-	(26,362)	104,961	78,599	-	-
Special Ed Part B 19-21	-	1,152,599	1,291,680	-	(139,081)	217	269,114	-	(407,978)
Special Ed Part B Preschool 20-22	-	-	-	-	-	28,910	40,701	-	(11,791)
Special Ed Part B Preschool 17-19	(670)	700	30	-	-	-	-	-	-
Special Ed Part B Preschool 18-20	(17,816)	15,881	(1,935)	-	-	1,191	1,191	-	-
Special Ed Part B Preschool 19-21	-	38,096	41,389	-	(3,293)	2,096	(1,198)	-	1
Title IV Part A 20-21	-	-	9,427	-	(9,427)	-	26,819	-	(36,246)
Title IV Part A 20-22	-	-	-	-	-	-	831	-	(831)
Title IV Part A 19-21	-	-	23,262	-	(23,262)	34,853	11,591	-	-
Title IV Innovation 20-22	-	-	-	-	-	30,903	37,385	-	(6,482)
Pilot Program Planning Grant	-	-	-	-	-	4,976	4,976	-	-
Medicaid Reimbursement Federal	16,729	35,538	28,719	1,564	25,112	1,553	25,304	-	1,361
Medicaid Reimbursement Federal (MAC)	3,187	9,310	7,150	-	5,347	20,120	18,871	-	6,596
Title II, Part A, Supporting Effective Instruction	(39,570)	113,201	80,865	-	(7,234)	86,470	106,479	-	(27,243)
Title III, English Language Acquisition	-	25,100	25,100	-	-	23,691	24,492	-	(801)
ESSER II	-	-	-	-	-	-	1,296,910	-	(1,296,910)
Education Stabilization Relief Grant	-	-	-	-	-	228,669	362,267	-	(133,598)
Clearing	201,392	13,355,421	13,341,126	-	215,687	14,059,159	14,023,299	-	251,547
<b>Totals</b>	<b>\$ 58,908,746</b>	<b>\$ 128,647,729</b>	<b>\$ 131,815,179</b>	<b>\$ 11,268,955</b>	<b>\$ 67,010,251</b>	<b>\$ 132,536,861</b>	<b>\$ 137,727,446</b>	<b>\$ -</b>	<b>\$ 61,819,666</b>

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.

**B. 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.

*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.

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

*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.

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.

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

**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:

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

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

*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 Funds*

*Plan Descriptions*

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:

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

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

*Contributions*

The School Corporation contributes the employer's share to Teachers' 1996 DB 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 the 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 disbursements to the correct fund and/or to repost disbursements 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 reimbursements that were not received by June 30 of each respective year.

**Note 9. Holding Corporation**

The School Corporation has entered into a capital lease 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 years 2020 and 2021 totaled \$18,803,500 and \$17,536,500, respectively.

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

**Note 10. Subsequent Events**

On November 18, 2021, the School Corporation closed on a bond issuance through the Crown Point Multi-School Building Corporation in the amount of \$247,015,000. The lease rental payments will be made starting in 2022 ending in 2039. The project funds a new middle school, renovations, and expansions of Eisenhower, MacArthur, Timothy Ball, Solon Robinson, Lake Street, Jerry Ross, and Winfield elementary buildings. The project also includes renovation and expansions of Col. John Wheeler Middle School and Crown Point High School, the repurposing of the current Taft Middle School to an Alternative and Administration building.

**Note 11. Other Postemployment Benefits**

*Retirement Severance Benefit*

A teacher who has reached the age of 55 years or over and has 15 years of service with the School Corporation and any administrator who has reached the age of 55 with 10 years of service may be eligible to receive a retirement benefit.

Under the buyout program, amounts were contributed to the employee's voluntary employee beneficiary group (VEBA) plan based upon an actual determination of the present value of the group health insurance benefits and term life insurance.

Under this program, contributions were also made to a 401(a) plan based upon unused sick days.

No additional contributions will be made to either the VEBA or to the 401(a) plans.

**Note 12. Combined Funds**

Funds related to the Title I, Title II, and Title III programs were reported individually in the prior financial statement, but were combined into one fund for each program for the current financial statement. Title I funds were combined into fund 4150, Title II funds were combined into 6840, and Title III funds were combined into 6880.

Various funds had a name change between the financial statements for the audit period, and prior audit financials:

<u>Fund name per prior audit report</u>	<u>Fund name per current audit report</u>
Wheeler Building Improvements	2019 Go Bond
Wheeler Miscellaneous Grants	CPCF Prof Development Superintendent
Payroll	Clearing

#### OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. 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.

GROWN 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, 2020

	Operating		Debt Service	Exempt Debt	Operations	Local Rainy Day	Post-		2017 Go Bond
	Education	Referendum Tax Levy					Retirement/Severance	Future Benefits	
Cash and investments - beginning	\$ 9,751,671	\$ 580,872	\$ 186,366	\$ 2,851,946	\$ 11,371,658	\$ 22,876,426	\$ 22,130	\$ -	\$ 80,251
Receipts:									
Local sources	1,038,670	6,191,866	12,427,815	9,779,632	9,164,325	440,453	179	-	-
Intermediate sources	158,593	-	-	-	-	-	-	-	-
State sources	57,042,968	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	112	-	-	-	7,440	-	-	-	-
Total receipts	58,240,343	6,191,866	12,427,815	9,779,632	9,171,765	440,453	179	-	-
Disbursements:									
Instruction	34,264,668	5,185,767	-	-	-	212,638	-	-	-
Support services	10,513,058	759,849	-	-	16,634,180	548,017	7,233	-	-
Noninstructional services	-	422,969	-	-	376,219	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,525,119	2,719,018	-	-	80,251
Debt services	-	-	11,714,140	10,557,072	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	44,777,726	6,368,585	11,714,140	10,557,072	18,535,518	3,479,673	7,233	-	80,251
Excess (deficiency) of receipts over disbursements	13,462,617	(176,719)	713,675	(777,440)	(9,363,753)	(3,039,220)	(7,054)	-	(80,251)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	268,953	-	-	-	-	8,000,000	-
Transfers in	-	-	2,074,506	-	9,743,435	-	-	-	-
Transfers out	(9,744,736)	-	-	(2,074,506)	-	-	-	-	-
Total other financing sources (uses)	(9,744,736)	-	2,343,459	(2,074,506)	9,743,435	-	-	8,000,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,717,881	(176,719)	3,057,134	(2,851,946)	379,682	(3,039,220)	(7,054)	8,000,000	(80,251)
Cash and investments - ending	\$ 13,469,552	\$ 404,153	\$ 3,243,500	\$ -	\$ 11,751,340	\$ 19,837,206	\$ 15,076	\$ 8,000,000	\$ -

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, 2020

	2018 Go Bond	2019 Go Bond	School Lunch	Prepaid Food	Curricular Materials Rental	Self Insurance	Levy Excess	Educational License Plates
Cash and investments - beginning	\$ 654,617	\$ -	\$ 1,529,112	\$ 53,465	\$ 1,283,724	\$ 7,030,266	\$ 4,034	\$ 4,644
Receipts:								
Local sources	-	-	1,681,992	1,581,101	1,513,172	8,444,873	-	-
Intermediate sources	-	-	-	-	-	-	-	1,069
State sources	-	-	56,091	-	1,617,392	-	-	-
Federal sources	-	-	1,041,453	-	-	-	-	-
Other receipts	-	-	4,488	-	-	-	-	-
Total receipts	-	-	2,784,024	1,581,101	3,130,564	8,444,873	-	1,069
Disbursements:								
Instruction	-	-	-	-	-	-	-	349
Support services	-	48,737	15,536	-	2,974,950	-	-	-
Noninstructional services	-	-	3,425,032	1,505,160	-	-	-	-
Facilities acquisition and construction	495,009	2,481,772	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	8,645,342	-	-
Total disbursements	495,009	2,530,509	3,440,568	1,505,160	2,974,950	8,645,342	-	349
Excess (deficiency) of receipts over disbursements	(495,009)	(2,530,509)	(656,544)	75,941	155,614	(200,469)	-	720
Other financing sources (uses):								
Proceeds of long-term debt	-	3,000,000	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	3,000,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(495,009)	469,491	(656,544)	75,941	155,614	(200,469)	-	720
Cash and investments - ending	\$ 159,608	\$ 469,491	\$ 872,568	\$ 129,406	\$ 1,439,338	\$ 6,829,797	\$ 4,034	\$ 5,364

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, 2020

	Co Endowment	Rdc Ed Grant	Ike Blue Ribbon	Ike Robotics	Lake Stablball	Lake Elder Grnt	Mac Playground	Macpto Playgrmd
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	2,861	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,861	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	1,831	(464)	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,831	(464)	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,030	464	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	12,385	-	286	80	45	500	499	1,300
Transfers out	-	(100,000)	-	-	-	-	-	-
Total other financing sources (uses)	12,385	(100,000)	286	80	45	500	499	1,300
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,415	(99,536)	286	80	45	500	499	1,300
Cash and investments - ending	\$ 13,415	\$ (99,536)	\$ 286	\$ 80	\$ 45	\$ 500	\$ 499	\$ 1,300

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, 2020

	Tball Buosciogr	Tball Literacy	Tb Hall Endowmn	Tb Hexwires Rob	Win Pto Playgrm	Taft State Farm	Hall Endowment	Hs Vex Robotics
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	231	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	231	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(231)	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	2	-	92	1,014	360	67	253	1,115
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2	-	92	1,014	360	67	253	1,115
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2	-	92	783	360	67	253	1,115
Cash and investments - ending	\$ 2	\$ -	\$ 92	\$ 783	\$ 360	\$ 67	\$ 253	\$ 1,115

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, 2020

	Hs							
	Hs Ap Testing	Hs Recdng Stdio	Biomdwhtcoat	Hs Cp2.0	Hs Westate Inct	Hs Latin Club	Hs Dart Robotcs	Hs Media Center
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	3,000	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:								
Instruction	3,666	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(666)	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	759	40	2,850	102	265	1,048	108	2
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>759</b>	<b>40</b>	<b>2,850</b>	<b>102</b>	<b>265</b>	<b>1,048</b>	<b>108</b>	<b>2</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	93	40	2,850	102	265	1,048	108	2
Cash and investments - ending	\$ 93	\$ 40	\$ 2,850	\$ 102	\$ 265	\$ 1,048	\$ 108	\$ 2

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, 2020

	Hsstnthlpstdnts	Ross Mali Pr	Ross Bp Grant	Ross Robotics	Birth To Schl	Co Active Shtr	Co Prof Leave	Co Pbis
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	10,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	10,000	-	-	-
Disbursements:								
Instruction	-	-	-	-	150	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	150	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	9,850	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	1,000	123	155	2,021	1,349	390	651	3
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,000	123	155	2,021	1,349	390	651	3
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,000	123	155	2,021	11,199	390	651	3
Cash and investments - ending	\$ 1,000	\$ 123	\$ 155	\$ 2,021	\$ 11,199	\$ 390	\$ 651	\$ 3

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, 2020

	Hs Media Center	Sln Hall Endow	Sln Blue Ribbon	Whlr Cass	Whlr Engl Dept	Whlr Civil War	Whlr Iasp	Whlr Genrtn On
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	2	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	2	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(2)	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	2	199	1,026	29	875	300	250	245
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2	199	1,026	29	875	300	250	245
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	199	1,026	29	875	300	250	245
Cash and investments - ending	\$ -	\$ 199	\$ 1,026	\$ 29	\$ 875	\$ 300	\$ 250	\$ 245

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2020

	Cpcf				Hs Hall			
	Pltw/Local	Hallendwmt	Whlrmarthnyrcau	Whlrwalmartgrnt	Hs In Macrbtcs	Endwmt	Hs Internship	Hs 2010 Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	2,000	258	1,000	407
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	2,000	258	1,000	407
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	2,000	258	1,000	407
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 258	\$ 1,000	\$ 407

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2020

	Spedbest Buddy	Sped Preschool	Sped EI Grant	Sped Spolympics	Cf Hs Transitnl	Local Adult, Alternative, and Continuing Education	Extra-Curricular Activities	Project Inspire
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,356	\$ 22,157	\$ 6,000
Receipts:								
Local sources	-	-	-	-	1,000	-	7,911	250
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,000	-	7,911	250
Disbursements:								
Instruction	-	-	-	-	585	-	-	-
Support services	-	-	-	-	-	-	9,540	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	585	-	9,540	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	415	-	(1,629)	250
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	2,604	1,138	2,427	1,000	1,123	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,604	1,138	2,427	1,000	1,123	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,604	1,138	2,427	1,000	1,538	-	(1,629)	250
Cash and investments - ending	\$ 2,604	\$ 1,138	\$ 2,427	\$ 1,000	\$ 1,538	\$ 42,356	\$ 20,528	\$ 6,250

CROWN POINT COMMUNITY SCHOOL CORPORATION  
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 For the Year Ended June 30, 2020

	Lilly Grant 2019	CPCF - Winfield	Taft Miscellaneous Grants	CPHS Miscellaneous Grants	Ross Miscellaneous Grants	CPCF Prof Development Superintendent	MacArthur Miscellaneous Grants	Miscellaneous Grants
Cash and investments - beginning	\$ 675,220	\$ 360	\$ 683	\$ 14,452	\$ 2,298	\$ 5,804	\$ 10,778	\$ 601
Receipts:								
Local sources	-	-	-	(1,404)	-	2,605	-	2,120
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	(1,404)	-	2,605	-	2,120
Disbursements:								
Instruction	-	-	363	1,378	-	1,715	2,415	1,066
Support services	167,169	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	167,169	-	363	1,378	-	1,715	2,415	1,066
Excess (deficiency) of receipts over disbursements	(167,169)	-	(363)	(2,782)	-	890	(2,415)	1,054
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(508,051)	(360)	(320)	(11,670)	(2,298)	(6,694)	(8,363)	(1,655)
Total other financing sources (uses)	(508,051)	(360)	(320)	(11,670)	(2,298)	(6,694)	(8,363)	(1,655)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(675,220)	(360)	(683)	(14,452)	(2,298)	(5,804)	(10,778)	(601)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	CPCF Endowment	Formative Assessment	Spec Ed Exc Cst	RDC Grant	Medicaid Reimbursement State	Secured Schools Safety Grant	Prime Math 20- 21	Prime Math 21- 22
Cash and investments - beginning	\$ 11,385	\$ -	\$ -	\$ -	\$ 5,090	\$ -	\$ -	\$ -
Receipts:								
Local sources	1,000	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	104,688	73,289	-	18,080	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,000	104,688	73,289	-	18,080	-	-	-
Disbursements:								
Instruction	-	-	79,456	-	-	-	-	-
Support services	-	-	-	96,946	22,907	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	3,054	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	79,456	100,000	22,907	-	-	-
Excess (deficiency) of receipts over disbursements	1,000	104,688	(6,167)	(100,000)	(4,827)	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	100,000	-	-	-	-
Transfers out	(12,385)	-	-	-	(263)	-	-	-
Total other financing sources (uses)	(12,385)	-	-	100,000	(263)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,385)	104,688	(6,167)	-	(5,090)	-	-	-
Cash and investments - ending	\$ -	\$ 104,688	\$ (6,167)	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2020

	Early Intervention Grant 19-20	Early Intervention Grant 20-21	Early Intervention Grant 18-19	Non-English Speaking Programs 19-20	Non-English Speaking Programs 20-21	Career and Technical Performance Grant	Gifted & Talented FY2019	High Ability
Cash and investments - beginning	\$ -	\$ -	\$ 23,796	\$ 8,432	\$ -	\$ 64,028	\$ 1,463	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	31,486	-	-	71,345	-	-	-	80,435
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>31,486</b>	<b>-</b>	<b>-</b>	<b>71,345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,435</b>
Disbursements:								
Instruction	3,932	-	23,796	66,422	-	-	1,463	58,830
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	1,103	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,932</b>	<b>-</b>	<b>23,796</b>	<b>67,525</b>	<b>-</b>	<b>-</b>	<b>1,463</b>	<b>58,830</b>
Excess (deficiency) of receipts over disbursements	27,554	-	(23,796)	3,820	-	-	(1,463)	21,605
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	27,554	-	(23,796)	3,820	-	-	(1,463)	21,605
Cash and investments - ending	\$ 27,554	\$ -	\$ -	\$ 12,252	\$ -	\$ 64,028	\$ -	\$ 21,605

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	State Connectivity Grant	Lilly Grant	Title I	Spec Ed Part B 20-22	Special Ed Part B 17-19	Special Ed Part B 18-20	Special Ed Part B 19-21	Special Ed Part B Preschool 20- 22
Cash and investments - beginning	\$ 16,855	\$ -	\$ (178,630)	\$ -	\$ (10,305)	\$ (258,511)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	18,472	-	-	-	-	-	-	-
Federal sources	-	-	453,083	-	52,925	775,053	1,152,599	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	18,472	-	453,083	-	52,925	775,053	1,152,599	-
Disbursements:								
Instruction	-	-	344,428	-	-	229,774	933,599	-
Support services	35,327	215,855	14,739	-	13,231	313,130	358,081	-
Noninstructional services	-	-	106,964	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	5,888	-	29,389	-	-	-
Total disbursements	35,327	215,855	472,019	-	42,620	542,904	1,291,680	-
Excess (deficiency) of receipts over disbursements	(16,855)	(215,855)	(18,936)	-	10,305	232,149	(139,081)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	508,051	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	508,051	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,855)	292,196	(18,936)	-	10,305	232,149	(139,081)	-
Cash and investments - ending	\$ -	\$ 292,196	\$ (197,566)	\$ -	\$ -	\$ (26,362)	\$ (139,081)	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2020

	Special Ed Part B Preschool 17- 19	Special Ed Part B Preschool 18- 20	Special Ed Part B Preschool 19- 21	Title IV Part A 20- 21	Title IV Part A 20- 22	Title IV Part A 19- 21	Title IV Innovation 20-22	Pilot Program Planning Grant
Cash and investments - beginning	\$ (670)	\$ (17,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	700	15,881	38,096	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	700	15,881	38,096	-	-	-	-	-
Disbursements:								
Instruction	-	(1,935)	41,389	-	-	-	-	-
Support services	-	-	-	9,427	-	23,262	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	30	-	-	-	-	-	-	-
Total disbursements	30	(1,935)	41,389	9,427	-	23,262	-	-
Excess (deficiency) of receipts over disbursements	670	17,816	(3,293)	(9,427)	-	(23,262)	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	670	17,816	(3,293)	(9,427)	-	(23,262)	-	-
Cash and investments - ending	\$ -	\$ -	\$ (3,293)	\$ (9,427)	\$ -	\$ (23,262)	\$ -	\$ -

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, 2020

	Medicaid Reimbursement Federal	Medicaid Reimbursement Federal (MAC)	Title II, Part A, Supporting Effective Instruction	Title III, English Language Acquisition	ESSER II	Education Stabilization Relief Grant	Clearing	Totals
Cash and investments - beginning	\$ 16,729	\$ 3,187	\$ (39,570)	\$ -	\$ -	\$ -	\$ 201,392	\$ 58,908,746
Receipts:								
Local sources	-	-	-	-	-	-	-	52,293,421
Intermediate sources	-	-	-	-	-	-	-	159,662
State sources	-	-	-	-	-	-	-	59,114,246
Federal sources	35,538	9,310	113,201	25,100	-	-	-	3,712,939
Other receipts	-	-	-	-	-	-	13,355,421	13,367,461
Total receipts	35,538	9,310	113,201	25,100	-	-	13,355,421	128,647,729
Disbursements:								
Instruction	-	-	-	25,008	-	-	-	41,481,155
Support services	28,719	7,150	78,380	-	-	-	-	32,896,790
Noninstructional services	-	-	-	92	-	-	-	5,837,539
Facilities acquisition and construction	-	-	-	-	-	-	-	7,304,223
Debt services	-	-	-	-	-	-	-	22,271,212
Nonprogrammed charges	-	-	2,485	-	-	-	13,341,126	22,024,260
Total disbursements	28,719	7,150	80,865	25,100	-	-	13,341,126	131,815,179
Excess (deficiency) of receipts over disbursements	6,819	2,160	32,336	-	-	-	14,295	(3,167,450)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	11,268,953
Transfers in	1,564	-	-	-	-	-	-	12,471,303
Transfers out	-	-	-	-	-	-	-	(12,471,301)
Total other financing sources (uses)	1,564	-	-	-	-	-	-	11,268,955
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,383	2,160	32,336	-	-	-	14,295	8,101,505
Cash and investments - ending	\$ 25,112	\$ 5,347	\$ (7,234)	\$ -	\$ -	\$ -	\$ 215,687	\$ 67,010,251

GROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Operating Referendum Tax				Operations	Post- Retirement/Severance			
	Education	Levy	Debt Service	Exempt Debt		Local Rainy Day	Future Benefits	Construction	2017 Go Bond
Cash and investments - beginning	\$ 13,469,552	\$ 404,153	\$ 3,243,500	\$ -	\$ 11,751,340	\$ 19,837,206	\$ 15,076	\$ 8,000,000	\$ -
Receipts:									
Local sources	483,005	7,253,188	25,516,640	-	9,179,269	687,653	17	-	-
Intermediate sources	151,325	-	-	-	-	-	-	-	-
State sources	57,822,998	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	9,500	-	-	-	-
<b>Total receipts</b>	<b>58,457,328</b>	<b>7,253,188</b>	<b>25,516,640</b>	<b>-</b>	<b>9,188,769</b>	<b>687,653</b>	<b>17</b>	<b>-</b>	<b>-</b>
Disbursements:									
Instruction	35,407,673	5,632,356	-	-	-	40,846	-	-	-
Support services	10,314,269	784,574	182,653	-	17,143,062	1,187,805	-	1,028,387	-
Noninstructional services	2,865	444,993	-	-	306,311	-	-	-	-
Facilities acquisition and construction	-	-	-	-	685,105	6,109,489	-	4,149,332	-
Debt services	-	-	21,221,900	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>45,724,807</b>	<b>6,861,923</b>	<b>21,404,553</b>	<b>-</b>	<b>18,134,478</b>	<b>7,338,140</b>	<b>-</b>	<b>5,177,719</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	12,732,521	391,265	4,112,087	-	(8,945,709)	(6,650,487)	17	(5,177,719)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	9,836,778	-	-	-	-
Transfers out	(7,875,000)	-	-	-	-	(1,961,778)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(7,875,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,836,778</b>	<b>(1,961,778)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,857,521	391,265	4,112,087	-	891,069	(8,612,265)	17	(5,177,719)	-
Cash and investments - ending	\$ 18,327,073	\$ 795,418	\$ 7,355,587	\$ -	\$ 12,642,409	\$ 11,224,941	\$ 15,093	\$ 2,822,281	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
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	2018 Go Bond	2019 Go Bond	School Lunch	Prepaid Food	Curricular Materials Rental	Self Insurance	Levy Excess	Educational License Plates
Cash and investments - beginning	\$ 159,608	\$ 469,491	\$ 872,568	\$ 129,406	\$ 1,439,338	\$ 6,829,797	\$ 4,034	\$ 5,364
Receipts:								
Local sources	-	-	317,671	193,043	1,561,327	10,077,837	-	-
Intermediate sources	-	-	-	-	-	-	-	956
State sources	-	-	55,995	-	1,798,939	-	-	-
Federal sources	-	-	2,025,305	-	-	-	-	-
Other receipts	-	-	2,306	-	-	-	-	-
Total receipts	-	-	2,401,277	193,043	3,360,266	10,077,837	-	956
Disbursements:								
Instruction	-	-	-	-	-	-	-	260
Support services	-	-	7,439	-	3,194,502	-	-	-
Noninstructional services	-	-	2,243,082	205,309	-	-	-	-
Facilities acquisition and construction	13,554	235,279	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	8,384,789	-	-
Total disbursements	13,554	235,279	2,250,521	205,309	3,194,502	8,384,789	-	260
Excess (deficiency) of receipts over disbursements	(13,554)	(235,279)	150,756	(12,266)	165,764	1,693,048	-	696
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,554)	(235,279)	150,756	(12,266)	165,764	1,693,048	-	696
Cash and investments - ending	\$ 146,054	\$ 234,212	\$ 1,023,324	\$ 117,140	\$ 1,605,102	\$ 8,522,845	\$ 4,034	\$ 6,060

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Co Endowment	Rdc Ed Grant	Ike Blue Ribbon	Ike Robotics	Lake Stablball	Lake Elder Grnt	Mac Playground	Macpto Playgrmd
Cash and investments - beginning	\$ 13,415	\$ (99,536)	\$ 286	\$ 80	\$ 45	\$ 500	\$ 499	\$ 1,300
Receipts:								
Local sources	4,908	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	4,908	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	19,495	-	-	-	-	-	-
Support services	2,356	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	2,356	19,495	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,552	(19,495)	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,552	(19,495)	-	-	-	-	-	-
Cash and investments - ending	\$ 15,967	\$ (119,031)	\$ 286	\$ 80	\$ 45	\$ 500	\$ 499	\$ 1,300

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, 2021

	Tball Buosciogr	Tball Literacy	Tb Hall Endowmn	Tb Hexwires Rob	Win Pto Playgrn	Taft State Farm	Hall Endowment	Hs Vex Robotics
Cash and investments - beginning	\$ 2	\$ -	\$ 92	\$ 783	\$ 360	\$ 67	\$ 253	\$ 1,115
Receipts:								
Local sources	1,219	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,219	-	-	-	-	-	-	-
Disbursements:								
Instruction	583	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	583	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	636	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	636	-	-	-	-	-	-	-
Cash and investments - ending	\$ 638	\$ -	\$ 92	\$ 783	\$ 360	\$ 67	\$ 253	\$ 1,115

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, 2021

	Hs							
	Hs Ap Testing	Hs Recdng Stdio	Biomdwhtcoat	Hs Cp2.0	Hs Westate Inct	Hs Latin Club	Hs Dart Robotcs	Hs Media Center
Cash and investments - beginning	\$ 93	\$ 40	\$ 2,850	\$ 102	\$ 265	\$ 1,048	\$ 108	\$ 2
Receipts:								
Local sources	3,000	-	-	-	-	2,127	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,127</b>	<b>-</b>	<b>-</b>
Disbursements:								
Instruction	3,093	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(93)	-	-	-	-	2,127	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(93)	-	-	-	-	2,127	-	-
Cash and investments - ending	\$ -	\$ 40	\$ 2,850	\$ 102	\$ 265	\$ 3,175	\$ 108	\$ 2

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, 2021

	Hsstnthlpstdnts	Ross Mali Pr	Ross Bp Grant	Ross Robotics	Birth To Schl	Co Active Shtr	Co Prof Leave	Co Pbis
Cash and investments - beginning	\$ 1,000	\$ 123	\$ 155	\$ 2,021	\$ 11,199	\$ 390	\$ 651	\$ 3
Receipts:								
Local sources	-	-	-	-	6,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	6,000	-	-	-
Disbursements:								
Instruction	-	-	-	-	4,062	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	4,062	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,938	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	1,938	-	-	-
Cash and investments - ending	\$ 1,000	\$ 123	\$ 155	\$ 2,021	\$ 13,137	\$ 390	\$ 651	\$ 3

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Hs Media Center	Sln Hall Endow	Sln Blue Ribbon	Whlr Cass	Whlr Engl Dept	Whlr Civil War	Whlr Iasp	Whlr Genrtn On
Cash and investments - beginning	\$ -	\$ 199	\$ 1,026	\$ 29	\$ 875	\$ 300	\$ 250	\$ 245
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 199	\$ 1,026	\$ 29	\$ 875	\$ 300	\$ 250	\$ 245

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Cpcf				Hs Hall			
	Pltw/Local	Hallendwmt	Whlrmarthnyrcau	Whlrwalmartgrnt	Hs In Macrbtcs	Endwmt	Hs Internship	Hs 2010 Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 258	\$ 1,000	\$ 407
Receipts:								
Local sources	4,800	333	140	1,500	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,800</b>	<b>333</b>	<b>140</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:								
Instruction	3,600	305	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,600</b>	<b>305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,200	28	140	1,500	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,200	28	140	1,500	-	-	-	-
Cash and investments - ending	\$ 1,200	\$ 28	\$ 140	\$ 1,500	\$ 2,000	\$ 258	\$ 1,000	\$ 407

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Spedbest Buddy	Sped Preschool	Sped EI Grant	Sped Spolympics	Cf Hs Transitnl	Local Adult, Alternative, and Continuing Education	Extra-Curricular Activities	Project Inspire
Cash and investments - beginning	\$ 2,604	\$ 1,138	\$ 2,427	\$ 1,000	\$ 1,538	\$ 42,356	\$ 20,528	\$ 6,250
Receipts:								
Local sources	-	-	-	-	-	-	1,443	250
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	1,443	250
Disbursements:								
Instruction	-	-	-	-	550	-	-	-
Support services	-	-	-	-	-	-	1,734	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	550	-	1,734	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(550)	-	(291)	250
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(550)	-	(291)	250
Cash and investments - ending	\$ 2,604	\$ 1,138	\$ 2,427	\$ 1,000	\$ 988	\$ 42,356	\$ 20,237	\$ 6,500

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Lilly Grant 2019	CPCF - Winfield	Taft Miscellaneous Grants	CPHS Miscellaneous Grants	Ross Miscellaneous Grants	CPCF Prof Development Superintendent	MacArthur Miscellaneous Grants	Miscellaneous Grants
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	CPCF Endowment	Formative Assessment	Spec Ed Exc Cst	RDC Grant	Medicaid Reimbursement State	Secured Schools Safety Grant	Prime Math 20- 21	Prime Math 21- 22
Cash and investments - beginning	\$ -	\$ 104,688	\$ (6,167)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	108,013	-	603	100,000	5,094	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	108,013	-	603	100,000	5,094	-
Disbursements:								
Instruction	-	-	118,077	-	-	-	7,338	-
Support services	-	104,688	-	-	603	100,000	-	428
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	104,688	118,077	-	603	100,000	7,338	428
Excess (deficiency) of receipts over disbursements	-	(104,688)	(10,064)	-	-	-	(2,244)	(428)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(104,688)	(10,064)	-	-	-	(2,244)	(428)
Cash and investments - ending	\$ -	\$ -	\$ (16,231)	\$ -	\$ -	\$ -	\$ (2,244)	\$ (428)

CROWN POINT COMMUNITY SCHOOL CORPORATION  
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	Early Intervention Grant 19-20	Early Intervention Grant 20-21	Early Intervention Grant 18-19	Non-English Speaking Programs 19-20	Non-English Speaking Programs 20-21	Career and Technical Performance Grant	Gifted & Talented FY2019	High Ability
Cash and investments - beginning	\$ 27,554	\$ -	\$ -	\$ 12,252	\$ -	\$ 64,028	\$ -	\$ 21,605
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	23,000	-	-	76,193	-	-	66,024
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	23,000	-	-	76,193	-	-	66,024
Disbursements:								
Instruction	27,554	23,000	-	11,772	61,409	-	-	79,168
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	480	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	27,554	23,000	-	12,252	61,409	-	-	79,168
Excess (deficiency) of receipts over disbursements	(27,554)	-	-	(12,252)	14,784	-	-	(13,144)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(27,554)	-	-	(12,252)	14,784	-	-	(13,144)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 14,784	\$ 64,028	\$ -	\$ 8,461

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	State Connectivity Grant	Lilly Grant	Title I	Spec Ed Part B 20-22	Special Ed Part B 17-19	Special Ed Part B 18-20	Special Ed Part B 19-21	Special Ed Part B Preschool 20- 22
Cash and investments - beginning	\$ -	\$ 292,196	\$ (197,566)	\$ -	\$ -	\$ (26,362)	\$ (139,081)	\$ -
Receipts:								
Local sources	-	-	8,988	1,250	-	-	217	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	19,773	-	-	-	-	-	-	-
Federal sources	-	-	205,619	131,841	-	104,961	-	28,910
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>19,773</b>	<b>-</b>	<b>214,607</b>	<b>133,091</b>	<b>-</b>	<b>104,961</b>	<b>217</b>	<b>28,910</b>
Disbursements:								
Instruction	-	-	370,785	946,408	-	20,587	187,760	40,701
Support services	-	171,208	12,475	373,894	-	34,490	81,354	-
Noninstructional services	-	-	19,938	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	8,978	-	-	23,522	-	-
<b>Total disbursements</b>	<b>-</b>	<b>171,208</b>	<b>412,176</b>	<b>1,320,302</b>	<b>-</b>	<b>78,599</b>	<b>269,114</b>	<b>40,701</b>
Excess (deficiency) of receipts over disbursements	19,773	(171,208)	(197,569)	(1,187,211)	-	26,362	(268,897)	(11,791)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,773	(171,208)	(197,569)	(1,187,211)	-	26,362	(268,897)	(11,791)
Cash and investments - ending	\$ 19,773	\$ 120,988	\$ (395,135)	\$ (1,187,211)	\$ -	\$ -	\$ (407,978)	\$ (11,791)

CROWN POINT COMMUNITY SCHOOL CORPORATION  
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	Special Ed Part B Preschool 17- 19	Special Ed Part B Preschool 18- 20	Special Ed Part B Preschool 19- 21	Title IV Part A 20- 21	Title IV Part A 20- 22	Title IV Part A 19- 21	Title IV Innovation 20-22	Pilot Program Planning Grant
Cash and investments - beginning	\$ -	\$ -	\$ (3,293)	\$ (9,427)	\$ -	\$ (23,262)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	1,191	2,096	-	-	34,853	30,903	4,976
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>1,191</b>	<b>2,096</b>	<b>-</b>	<b>-</b>	<b>34,853</b>	<b>30,903</b>	<b>4,976</b>
Disbursements:								
Instruction	-	449	(1,198)	-	-	-	-	4,976
Support services	-	-	-	26,819	831	11,591	37,385	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	742	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>1,191</b>	<b>(1,198)</b>	<b>26,819</b>	<b>831</b>	<b>11,591</b>	<b>37,385</b>	<b>4,976</b>
Excess (deficiency) of receipts over disbursements	-	-	3,294	(26,819)	(831)	23,262	(6,482)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	3,294	(26,819)	(831)	23,262	(6,482)	-
Cash and investments - ending	\$ -	\$ -	\$ 1	\$ (36,246)	\$ (831)	\$ -	\$ (6,482)	\$ -

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, 2021

	Medicaid Reimbursement Federal	Medicaid Reimbursement Federal (MAC)	Title II, Part A, Supporting Effective Instruction	Title III, English Language Acquisition	ESSER II	Education Stabilization Relief Grant	Clearing	Totals
Cash and investments - beginning	\$ 25,112	\$ 5,347	\$ (7,234)	\$ -	\$ -	\$ -	\$ 215,687	\$ 67,010,251
Receipts:								
Local sources	-	-	2,146	-	-	-	-	55,307,971
Intermediate sources	-	-	-	-	-	-	-	152,281
State sources	-	-	-	-	-	-	-	60,076,632
Federal sources	1,553	20,120	84,324	23,691	-	228,669	-	2,929,012
Other receipts	-	-	-	-	-	-	14,059,159	14,070,965
<b>Total receipts</b>	<b>1,553</b>	<b>20,120</b>	<b>86,470</b>	<b>23,691</b>	<b>-</b>	<b>228,669</b>	<b>14,059,159</b>	<b>132,536,861</b>
Disbursements:								
Instruction	-	-	-	23,482	774,891	279,600	-	44,089,582
Support services	25,304	18,871	104,333	870	522,019	82,667	-	35,556,611
Noninstructional services	-	-	-	140	-	-	-	3,223,118
Facilities acquisition and construction	-	-	-	-	-	-	-	11,192,759
Debt services	-	-	-	-	-	-	-	21,221,900
Nonprogrammed charges	-	-	2,146	-	-	-	14,023,299	22,443,476
<b>Total disbursements</b>	<b>25,304</b>	<b>18,871</b>	<b>106,479</b>	<b>24,492</b>	<b>1,296,910</b>	<b>362,267</b>	<b>14,023,299</b>	<b>137,727,446</b>
Excess (deficiency) of receipts over disbursements	(23,751)	1,249	(20,009)	(801)	(1,296,910)	(133,598)	35,860	(5,190,585)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	9,836,778
Transfers out	-	-	-	-	-	-	-	(9,836,778)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(23,751)	1,249	(20,009)	(801)	(1,296,910)	(133,598)	35,860	(5,190,585)
Cash and investments - ending	\$ 1,361	\$ 6,596	\$ (27,243)	\$ (801)	\$ (1,296,910)	\$ (133,598)	\$ 251,547	\$ 61,819,666

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CROWN POINT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 3,982,245	\$ -

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crown Point Multi-School Building Corporation	2016 Refunding/2005 New Middle School	\$ 4,098,500	5/1/2007	1/15/2027
Crown Point Multi-School Building Corporation	2017 Refunding/2007/08 Renovations and Expansion Projects	5,209,500	7/2/2007	12/31/2027
Crown Point Multi-School Building Corporation	Ad Valorem Property Tax First Mortgage Bonds, Series 2021	810,000	5/24/2021	12/31/2039
Crown Point Multi-School Building Corporation	2000 New High School	<u>8,230,000</u>	12/3/1999	1/15/2025
Total governmental activities		<u>18,348,000</u>		
Total of annual lease payments		<u>\$ 18,348,000</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General Obligation Bonds	2019 GO Bonds		\$ 765,000	\$ 772,248
General Obligation Bonds	2020 GO Bonds		7,315,000	867,163
Notes and Loans Payable	Common School Loans		<u>975,000</u>	<u>521,625</u>
Total governmental activities			<u>9,055,000</u>	<u>2,161,036</u>
Totals			<u>\$ 9,055,000</u>	<u>\$ 2,161,036</u>

CROWN POINT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2021

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	13,466,079
Machinery, equipment, and vehicles	33,647,548
Construction in progress	<u>2,820,797</u>
Total governmental activities	<u>242,946,890</u>
Total capital assets	<u><u>\$ 242,946,890</u></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/>.