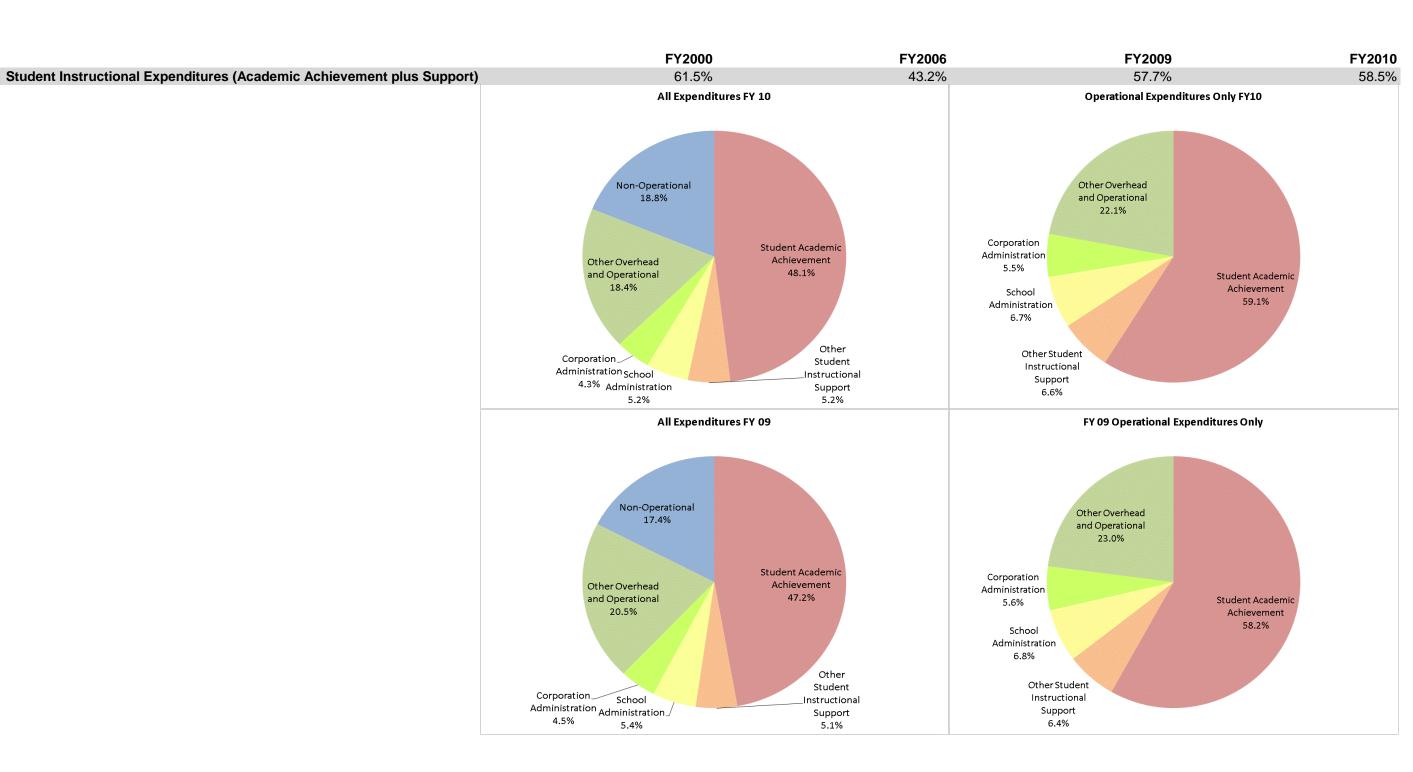
School Corporation Expenditures by Expenditure Type Biannual Financial Report Data July 2009 - June 2010 Cowan Community School Corp (1900)

Cowan Community School Corp (1900)

		FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
Student Instructional Catego	ry FY 2000	Ехр	FY 2006	Exp	FY 2009	Exp	FY 2010	Ехр	
Student Academic Achieveme	nt \$2,364,167	51.2%	\$2,542,795	35.5%	\$3,093,331	47.2%	\$3,217,457	48.1%	
Student Instructional Support	ort \$472,790	10.2%	\$553,211	7.7%	\$685,542	10.5%	\$697,753	10.4%	
Overhead and Operation	\$1,047,854	22.7%	\$1,323,838	18.5%	\$1,636,101	25.0%	\$1,519,607	22.7%	
Nonoperation	sal \$731,246	15.8%	\$2,738,861	38.3%	\$1,139,710	17.4%	\$1,260,748	18.8%	
Grand To	tal \$4,616,056		\$7,158,705		\$6,554,684		\$6,695,565		



School Corporation Expenditures by Expenditure Type Biannual Financial Report Data July 2009 - June 2010 Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010 10	Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$129,752	\$145,518			12%
	11100 Regular Programs; Elementary	\$784,032	\$780,965	\$1,179,520	\$1,256,245	60%	61%	7%
	11200 Regular Programs; Middle/Junior High	\$48,756	\$1,195	\$0	\$0	-100%	-100%	
	11300 Regular Programs; High School	\$729,327	\$880,155	\$1,173,388	\$1,181,143	62%	34%	1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0 \$5,000	\$0	\$7,221	\$0	4000/		-100%
	11590 Other Vocational Education Programs	\$5,696 \$8,660	\$0	\$0 \$0	\$0 \$0	-100% -100%		
	11630 Regular Programs; Alternative Education Programs; High School 12110 Gifted And Talented; Gifted and Talented	\$8,660 \$14,530	\$0 \$11,206	\$0 \$28,213	\$0 \$30,467	110%	172%	8%
	12310 Physical Impairment; Orthopedic Impairment	\$9,343	\$11,200	\$20,213	\$30,467 \$0	-100%	112/0	0 /0
	12340 Physical Impairment; Hearing Impairment	\$12,180	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$0	\$0	\$300	\$0	10070		-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$2,019	\$0	\$6,860		240%	100,0
	12510 Culturally Different; Communication Disorders	\$117	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$45,111	\$97,873	\$142,295	\$149,065	230%	52%	5%
	12710 Equal Opportunity At Risk	\$34,098	\$0	\$19,135	\$79,301	133%		314%
	12810 Special Education Preschool	\$8,756	\$33,339	\$20,846	\$3,291	-62%	-90%	-84%
	12900 Other Special Programs	\$3,581	\$5,426	\$3,767	\$4,231	18%	-22%	12%
	14300 Summer School Programs; High School	\$10,683	\$5,543	\$3,549	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$17,182	\$0	\$12,757	\$12,440	-28%		-2%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$60,648	\$25,959	\$35,949	\$34,232	-44%	32%	-5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$6,236	\$12,410	\$11,394	\$15,928	155%	28%	40%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$13,975	\$24,450			75%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$1,045	\$39		4000/	-96%
	22130 Improvement of Instruction; Instructional Staff Training 22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0 \$0	\$2,300 \$325	\$0 \$0	\$0 \$249		-100% -23%	
	22220 Library/Media Services; School Library	\$58,109	\$61,507	\$82,379	\$249 \$82,226	42%	34%	0%
	22250 Library/Media Services; School Library 22250 Library/Media Services; Computer Assisted Instruction Services	\$15,717	\$34,649	\$818	\$182	-99%	-99%	-78%
	22360 Instruction, Related Technology; Network Support	\$0	\$41,622	\$146,583	\$127,633	-33 /0	207%	-13%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$52,151	\$67,644	\$79,758	\$63,216	21%	-7 %	-21%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,596	\$0	\$0		-100%	
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$445	\$687	\$740		66%	8%
	00407, 0007 Account Code, Teachan Betimment Fund	\$49,399	\$73,690	\$0	\$0			
	26497 2007 Account Code - Teachers Retirement Fund	Ψ10,000	+ -/	T -				
Student Academic Achievement Total	26497 2007 Account Code - Teachers Retirement Fund	\$1,974,312	\$2,139,868	\$3,093,331	\$3,217,457	63%	50%	4%
	26497 2007 Account Code - Teachers Retirement Fund					63%	50%	4%
Student Academic Achievement Total Student Instructional Support		\$1,974,312	\$2,139,868	\$3,093,331	\$3,217,457			
	21220 Guidance Services; Counseling Services	\$1,974,312 \$35,070	\$2,139,868 \$56,588	\$3,093,331 \$110,345	\$3,217,457 \$129,400	269%	50% 129%	4% 17%
	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services	\$1,974,312 \$35,070 \$215	\$2,139,868 \$56,588 \$0	\$3,093,331 \$110,345 \$0	\$3,217,457 \$129,400 \$0	269% -100%		
	21220 Guidance Services; Counseling Services	\$1,974,312 \$35,070 \$215 \$21	\$2,139,868 \$56,588 \$0 \$0	\$3,093,331 \$110,345 \$0 \$0	\$3,217,457 \$129,400 \$0 \$0	269% -100% -100%	129%	17%
	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services	\$1,974,312 \$35,070 \$215 \$21 \$20,272	\$2,139,868 \$56,588 \$0 \$0 \$23,596	\$3,093,331 \$110,345 \$0 \$0 \$28,060	\$3,217,457 \$129,400 \$0	269% -100%		3%
	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services	\$1,974,312 \$35,070 \$215 \$21	\$2,139,868 \$56,588 \$0 \$0	\$3,093,331 \$110,345 \$0 \$0	\$3,217,457 \$129,400 \$0 \$0 \$28,913	269% -100% -100% 43%	129% 23%	17%
	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921	269% -100% -100% 43% 49%	129% 23%	17% 3% -3%
	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447	269% -100% -100% 43% 49% 229%	129% 23% 16%	17% 3% -3% -6% 2% 0%
	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786	269% -100% -100% 43% 49% 229% 19% 48% 60%	129% 23% 16% 7% 31% 34%	17% 3% -3% -6% 2% 0% -1%
	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440	269% -100% -100% 43% 49% 229% 19% 48%	129% 23% 16% 7% 31% 34%	17% 3% -3% -6% 2% 0%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845	269% -100% -100% 43% 49% 229% 19% 48% 60%	129% 23% 16% 7% 31% 34%	17% 3% -3% -6% 2% 0% -1%
Student Instructional Support	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753	269% -100% -100% 43% 49% 229% 19% 48% 60%	129% 23% 16% 7% 31% 34% 53%	17% 3% -3% -6% 2% 0% -1%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753	269% -100% -100% 43% 49% 229% 19% 48% 60% 81%	129% 23% 16% 7% 31% 34% 53%	17% 3% -3% -6% 2% 0% -1% 2%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753	269% -100% -100% 43% 49% 229% 19% 48% 60% 81%	129% 23% 16% 7% 31% 34% 53%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21430 Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780	269% -100% -100% 43% 49% 229% 19% 48% 60% 81%	129% 23% 16% 7% 31% 34% 53% 272% 146% 410%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753	269% -100% -100% 43% 49% 229% 19% 48% 60% 81%	129% 23% 16% 7% 31% 34% 53%	17% 3% -3% -6% 2% 0% -1% 2%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% >500% -23%	129% 23% 16% 7% 31% 34% 53% 272% 146% 410% -25%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% > 500% -23% 78%	23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21430 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Other Governing Body Services 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 25191 Other Fiscal Services; Refund of Revenue	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996 \$1,528 \$0 \$0	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175 \$1,984	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354 \$3,566	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575 \$15,934	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% > 500% -23% 78%	23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5% 347% -68% 158%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 21520 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 25191 Other Fiscal Services; Refund of Revenue 25193 Other Fiscal Services; Printed Forms 25195 Other Fiscal Services; Bank Account Service Charge 25196 Other Fiscal Services; Cash Change	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996 \$1,528 \$0 \$0 \$0	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175 \$1,984 \$0 \$0 \$0	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354 \$3,566 \$596 \$1,512 \$370	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575 \$15,934 \$193 \$3,908 \$550	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% > 500% -23% 78%	23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5% 347% -68% 158% 49%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 21520 Office of The Principal 23110 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 25191 Other Fiscal Services; Refund of Revenue 25193 Other Fiscal Services; Bank Account Service Charge 25196 Other Fiscal Services; Cash Change 25400 Planning, Research, Development and Evaluation	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996 \$1,528 \$0 \$0 \$0 \$0	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175 \$1,984 \$0 \$0 \$0 \$0	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354 \$3,566 \$596 \$1,512 \$370 \$19,630	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575 \$15,934 \$193 \$3,908 \$550 \$15	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% > 500% -23% 78%	23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5% 347% -68% 158% 49% -100%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21430 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 21520 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 25191 Other Fiscal Services; Refund of Revenue 25193 Other Fiscal Services; Printed Forms 25195 Other Fiscal Services; Cash Change 25196 Other Fiscal Services; Cash Change 25400 Planning, Research, Development and Evaluation 25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996 \$1,528 \$0 \$0 \$0 \$0 \$0	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175 \$1,984 \$0 \$0 \$0 \$0 \$0	\$3,093,331 \$110,345 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354 \$3,566 \$596 \$1,512 \$370 \$19,630 \$305	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575 \$15,934 \$193 \$3,908 \$550 \$15 \$0	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% > 500% -23% 78% > 500%	23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5% 347% -68% 158% 49%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21440 Psychological Testing 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 21500 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Promotion Expenses 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 25191 Other Fiscal Services; Refund of Revenue 25193 Other Fiscal Services; Printed Forms 25195 Other Fiscal Services; Bank Account Service Charge 25196 Other Fiscal Services; Cash Change 25400 Planning, Research, Development and Evaluation 25870 Administrative Technology Services; Professional Development Costs For Administrative Technology 25920 Ditch Assessments	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996 \$1,528 \$0 \$0 \$0 \$0 \$0 \$0	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175 \$1,984 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354 \$3,566 \$596 \$1,512 \$370 \$19,630 \$305 \$0	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575 \$15,934 \$193 \$3,908 \$550 \$15 \$0 \$0	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% > 500% -23% 78% > 500%	129% 23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29% >500%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5% 347% -68% 158% 49% -100% -100%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Testing 21430 Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Other Governing Body Services 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 25191 Other Fiscal Services; Refund of Revenue 25193 Other Fiscal Services; Printed Forms 25195 Other Fiscal Services; Cash Change 25196 Other Fiscal Services; Cash Change 25400 Planning, Research, Development and Evaluation 25870 Administrative Technology Services; Maintenance of Buildings	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996 \$1,528 \$0 \$0 \$0 \$0 \$0 \$87 \$319,790	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175 \$1,984 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354 \$3,983 \$246,354 \$3,566 \$596 \$1,512 \$370 \$19,630 \$305 \$0 \$479,610	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575 \$15,934 \$193 \$3,908 \$550 \$15 \$0 \$0 \$509,266	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% >500% -23% 78% >500% -100% 59%	23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5% 347% -68% 158% 49% -100%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Counseling 21430 Psychological Counseling 21490 Other Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 21520 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Other Governing Body Services 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 25191 Other Fiscal Services; Refund of Revenue 25193 Other Fiscal Services; Printed Forms 25195 Other Fiscal Services; Bank Account Service Charge 25196 Other Fiscal Services; Cash Change 25400 Planning, Research, Development and Evaluation 25870 Administrative Technology Services; Professional Development Costs For Administrative Technology 25920 Ditch Assessments 26200 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996 \$1,528 \$0 \$0 \$0 \$0 \$0 \$0 \$1,525 \$1,528	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175 \$1,984 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354 \$3,566 \$596 \$1,512 \$370 \$19,630 \$305 \$0 \$479,610 \$0	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575 \$15,934 \$193 \$3,908 \$550 \$15 \$0 \$0 \$509,266 \$0	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% >500% -23% 78% >500% -100% 59% -100%	23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29% >500%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5% 347% -68% 158% 49% -100% -100%
Student Instructional Support Student Instructional Support Total	21220 Guidance Services; Counseling Services 21290 Guidance Services; Other Guidance Services 21320 Health Services; Medical Services 21340 Health Services; Nurse Services 21420 Psychological Testing 21430 Psychological Testing 21430 Psychological Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 21520 Speech Pathology and Audiology Services; Speech Pathology Services 24100 Office of The Principal 23110 Board of Education; Service Area Direction 23150 Board of Education; Legal Services 23160 Board of Education; Other Governing Body Services 23190 Board of Education; Other Governing Body Services 23210 Executive Administration; Office of The Superintendent 25191 Other Fiscal Services; Refund of Revenue 25193 Other Fiscal Services; Printed Forms 25195 Other Fiscal Services; Cash Change 25196 Other Fiscal Services; Cash Change 25400 Planning, Research, Development and Evaluation 25870 Administrative Technology Services; Maintenance of Buildings	\$1,974,312 \$35,070 \$215 \$21 \$20,272 \$43,451 \$15,019 \$6,533 \$45,707 \$218,407 \$384,696 \$1,195 \$783 \$5,857 \$131,996 \$1,528 \$0 \$0 \$0 \$0 \$0 \$87 \$319,790	\$2,139,868 \$56,588 \$0 \$0 \$23,596 \$55,924 \$0 \$7,267 \$51,573 \$260,511 \$455,458 \$6,413 \$150 \$937 \$6,039 \$182,175 \$1,984 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,093,331 \$110,345 \$0 \$0 \$28,060 \$67,211 \$52,637 \$7,649 \$67,188 \$352,451 \$685,542 \$8,241 \$1,217 \$6,431 \$3,983 \$246,354 \$3,983 \$246,354 \$3,566 \$596 \$1,512 \$370 \$19,630 \$305 \$0 \$479,610	\$3,217,457 \$129,400 \$0 \$0 \$28,913 \$64,921 \$49,447 \$7,786 \$67,440 \$349,845 \$697,753 \$23,863 \$369 \$4,780 \$4,506 \$234,575 \$15,934 \$193 \$3,908 \$550 \$15 \$0 \$0 \$509,266	269% -100% -100% 43% 49% 229% 19% 48% 60% 81% 93% -69% >500% -23% 78% >500% -100% 59%	129% 23% 16% 7% 31% 34% 53% 272% 146% 410% -25% 29% >500%	17% 3% -3% -6% 2% 0% -1% 2% 190% -70% -26% 13% -5% 347% -68% 158% 49% -100% -100%

School Corporation Expenditures by Expenditure Type Biannual Financial Report Data July 2009 - June 2010 Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010 1	10 Year Increase	4 Year Increase	1 Year Increase
	26495 2007 Account Code - Support Services, Central; Other Staff Services; Official Bonds	\$960	\$836	\$0	\$0			
	26499 2007 Account Code - Other 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,829	\$0	\$0 \$0	\$0 \$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$47 \$1,023	\$0 \$904	\$550	\$1,008	-100%	12%	83%
	26700 Operation and Maintenance of Plant Services; Insurance	\$1,023 \$14,575	\$65,790	\$50,623	\$47,245	224%	-28%	-7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$87	\$1,873	\$3,746	22470	> 500%	100%
	27010 Student Transportation; Service Area Direction	\$0	\$24,839	\$28,638	\$30,753		24%	7%
	27100 Student Transportation; Vehicle Operation	\$58,198	\$64,094	\$86,345	\$97,657	68%	52%	13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$13,424	\$33,410	\$60,231	\$35,889	167%	7 %	-40%
	27400 Student Transportation; Purchase of School Buses	\$0	\$36,770	\$151,394	\$69,750		90%	-54%
	27500 Student Transportation; Insurance on Buses	\$3,637	\$4,290	\$378	\$3,499	-4%	-18%	> 500%
	27700 Student Transportation; Contracted Transportation Services	\$140,409	\$112,629	\$93,222	\$65,380	-53%	-42%	-30%
	27900 Student Transportation; Other Student Transportation Services	\$5,171	\$5,248	\$6,948	\$6,962	35%	33%	0%
	31100 Food Services Operations; Service Area Direction	\$0	\$4,560	\$0	\$0		-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$172,099	\$225,440	\$330,466	\$322,599	87%	43%	-2%
Overhead and Overhelms I Total	31900 Other Food Services	\$763	\$1,618	\$2,192	\$2,321	204%	43%	6%
Overhead and Operational Total		\$960,360	\$1,217,902	\$1,636,101	\$1,519,607	58%	25%	-7%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$99	\$0	\$0	\$0	-100%		
	33200 Community Recreation	\$4,269	\$1,740	\$1,671	\$5,852	37%	236%	250%
	33400 Athletic Coaches	\$47,506	\$41,344	\$69,312	\$69,678	47%	69%	1%
	33930 Latch Key Kid Program	\$28,795	\$37,415	\$24,197	\$24,639	-14%	-34%	2%
	33990 Other Community Services; Other	\$0	\$0 \$4.47.440	\$339	\$109		4000/	-68%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0 \$0	\$147,119 \$96,588	\$0 \$6,124	\$0 \$6,276		-100% -94%	2%
	43000 Facilities Acquisition and Construction; Professional Services 45100 Building Acquisition, Construction and Improvements	\$60,458	\$96,566 \$1,552,951	\$7,063	\$38,859	-36%	-94% -97%	450%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$64,972	\$86,630	\$0	\$0,039	-100%	-100%	430 /0
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$11,250	\$0	\$0	\$0	-100%	10070	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,001	\$3,231	\$1,477		-70%	-54%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$25,833	\$33,928	\$23,750	\$24,619	-5%	-27%	4%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$135,376	\$4,529	\$2,642		-98%	-42%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$66,321	\$124,514	\$64,304	\$28,883	-56%	-77%	-55%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$319	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$119,531	\$105,000	\$115,000		-4%	10%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$19,641	\$26,860	\$22,031		12%	-18%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$14,925	\$0	\$3,570	\$0	-100%		-100%
	53100 Debt Services; Lease Rental; Buildings; Principal	\$2,294	\$0	\$0	\$0	-100%		
	53300 Debt Services; Lease Rental; School Buses; Principal	\$9,477 \$275.600	\$0 \$310.453	\$0 \$678.404	\$0 \$633.047	-100%	050/	00/
	54200 Common School Fund; Principal 54250 Common School Fund; Interest	\$375,609 \$0	\$319,453 \$0	\$678,494 \$121,267	\$622,917 \$297,621	66%	95%	-8% 145%
	59100 Other Debt Services Obligations; Registrars Fee	\$0 \$0	\$0 \$0	\$121,267	\$297,621 \$145			14370
	60700 Nonprogramed Charges; Scholarships	\$500	\$0 \$0	\$0 \$0	\$145	-100%		
Nonoperational Total		\$712,309	\$2,721,550	\$1,139,710	\$1,260,748	77%		11%
Prorated By Fund	26491 2007 Account Code - PERF	\$22,375	\$25,769	\$0	\$0			
	26491 2007 Account Code - PERF 26492 2007 Account Code - Social Security	\$22,375 \$199,718	\$25,769 \$217,812	\$0 \$0	\$0 \$0			
	26492 2007 Account Code - Social Security 26493 2007 Account Code - Workmen's Compensation	\$199,718 \$8,668	\$217,812 \$19,034	\$0 \$0	\$0 \$0			
	26494 2007 Account Code - Workmen's Compensation 26494 2007 Account Code - Group Insurance	\$337,320	\$327,588	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$99	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$16,300	\$33,624	\$0	\$0			