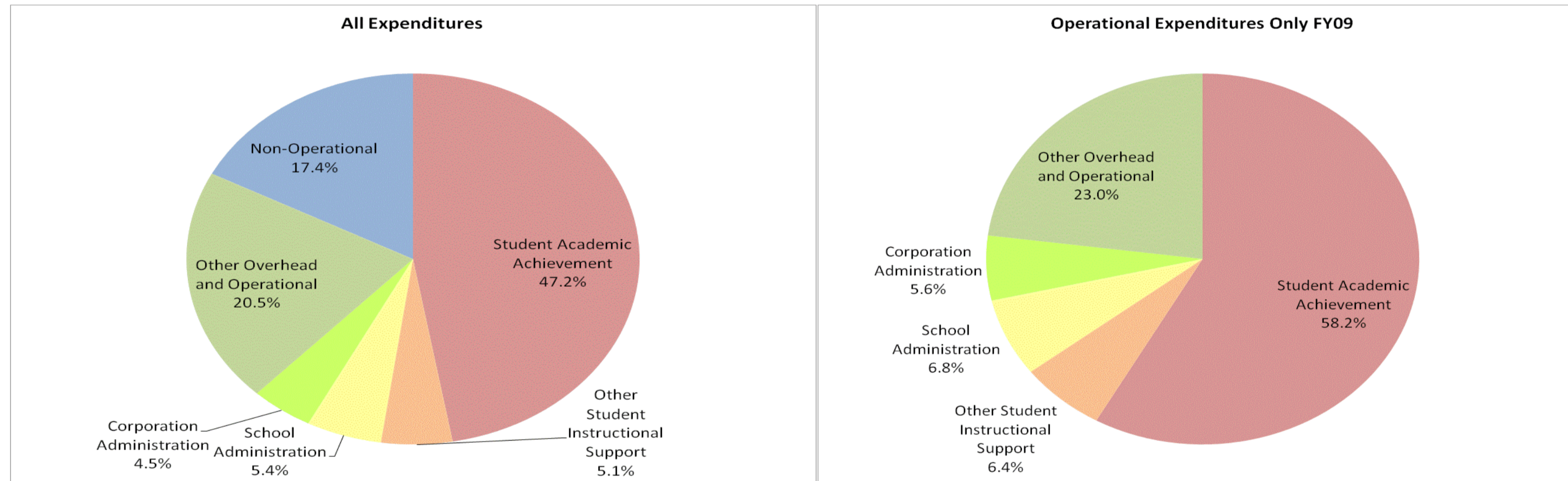


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Cowan Community School Corp (1900)**

Cowan Community School Corp (1900)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$2,336,797	50.3%	\$2,542,795	35.5%	\$2,941,858	45.5%	\$3,093,331	47.2%
Student Instructional Support	\$440,622	9.5%	\$553,211	7.7%	\$615,566	9.5%	\$685,542	10.5%
Overhead and Operational	\$1,073,366	23.1%	\$1,323,838	18.5%	\$1,440,884	22.3%	\$1,636,101	25.0%
Nonoperational	\$792,612	17.1%	\$2,738,861	38.3%	\$1,469,957	22.7%	\$1,139,710	17.4%
Grand Total	\$4,643,396		\$7,158,705		\$6,468,265	-8%	\$6,554,684	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	59.8%	43.2%	55.0%	57.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$103,947	\$129,752			25%
	11100 Regular Programs; Elementary	\$781,850	\$780,965	\$1,086,773	\$1,179,520	51%	51%	9%
	11200 Regular Programs; Middle/Junior High	\$47,125	\$1,195	\$397	\$0	-100%	-100%	-100%
	11300 Regular Programs; High School	\$727,766	\$880,155	\$926,674	\$1,173,388	61%	33%	27%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$17,208	\$7,221			-58%
	11590 Other Vocational Education Programs	\$2,725	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$8,604	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$12,882	\$11,206	\$26,432	\$28,213	119%	152%	7%
	12310 Physical Impairment; Orthopedic Impairment	\$9,654	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$10,189	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$0	\$0	\$699	\$300			-57%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$2,019	\$0	\$0		-100%	
	12510 Culturally Different; Communication Disorders	\$14	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$60,402	\$97,873	\$123,446	\$142,295	136%	45%	15%
	12710 Equal Opportunity At Risk	\$33,120	\$0	\$16,815	\$19,135	-42%		14%
	12810 Special Education Preschool	\$11,463	\$33,339	\$20,417	\$20,846	82%	-37%	2%
	12900 Other Special Programs	\$0	\$5,426	\$4,869	\$3,767		-31%	-23%
	14300 Summer School Programs; High School	\$11,587	\$5,543	\$5,256	\$3,549	-69%	-36%	-32%
	16200 Preventive Remediation	\$1,929	\$0	\$12,040	\$12,757	> 500%		6%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$46,351	\$25,959	\$53,870	\$35,949	-22%	38%	-33%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$5,262	\$12,410	\$11,138	\$11,394	117%	-8%	2%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$12,600	\$13,975			11%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$45	\$1,045			> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$2,454	\$0			-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,300	\$231	\$0		-100%	-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$325	\$126	\$0		-100%	-100%
	22220 Library/Media Services; School Library	\$53,556	\$61,507	\$67,439	\$82,379	54%	34%	22%
	22230 Library/Media Services; Audiovisual	\$390	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$70,603	\$34,649	\$1,034	\$818	-99%	-98%	-21%
	22360 Instruction, Related Technology; Network Support	\$0	\$41,622	\$72,493	\$146,583		252%	102%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$40,737	\$67,644	\$73,351	\$79,758	96%	18%	9%
	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	\$583	\$687		54%	18%
	26497 2007 Account Code - Teachers Retirement Fund	\$35,423	\$73,690	\$50,550	\$0			
Student Academic Achievement Total		\$1,971,631	\$2,139,868	\$2,690,885	\$3,093,331	57%	45%	15%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$34,583	\$56,588	\$62,570	\$110,345	219%	95%	76%
	21290 Guidance Services; Other Guidance Services	\$31	\$0	\$0	\$0	-100%		
	21320 Health Services; Medical Services	\$1,658	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$19,256	\$23,596	\$26,975	\$28,060	46%	19%	4%
	21420 Psychological Testing	\$42,772	\$55,924	\$59,471	\$67,211	57%	20%	13%
	21430 Psychological Counseling	\$14,871	\$0	\$44,003	\$52,637	254%		20%
	21490 Other Psychological Services	\$5,859	\$7,267	\$7,775	\$7,649	31%	5%	-2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$44,054	\$51,573	\$54,534	\$67,188	53%	30%	23%
	24100 Office of The Principal	\$200,225	\$260,511	\$295,838	\$352,451	76%	35%	19%
Student Instructional Support Total		\$363,309	\$455,458	\$551,166	\$685,542	89%	51%	24%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$11,367	\$6,413	\$6,424	\$8,241	-28%	28%	28%
	23150 Board of Education; Legal Services	\$2,720	\$150	\$603	\$1,217	-55%	> 500%	102%
	23160 Board of Education; Promotion Expenses	\$548	\$937	\$1,604	\$6,431	> 500%	> 500%	301%
	23190 Board of Education; Other Governing Body Services	\$5,336	\$6,039	\$5,368	\$3,983	-25%	-34%	-26%
	23210 Executive Administration; Office of The Superintendent	\$107,285	\$182,175	\$203,619	\$246,354	130%	35%	21%
	25191 Other Fiscal Services; Refund of Revenue	\$7,660	\$1,984	\$1,616	\$3,566	-53%	80%	121%
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$596			
	25195 Other Fiscal Services; Bank Account Service Charge	\$20	\$0	\$0	\$1,512	> 500%		
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$225	\$370			64%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$623	\$19,630			> 500%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$2,195	\$305			-86%
	25920 Ditch Assessments	\$87	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$333,528	\$402,339	\$432,232	\$479,610	44%	19%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,253	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$33,660	\$37,352	\$51,996	\$51,426	53%	38%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$0	\$836	\$568	\$0			
	26499 2007 Account Code - Other	\$24	\$0	\$32,036	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$12	\$0	\$15	\$0	-100%		-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$316	\$904	\$875	\$550	74%	-39%	-37%
	26700 Operation and Maintenance of Plant Services; Insurance	\$15,257	\$65,790	\$49,180	\$50,623	232%	-23%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$87	\$2,784	\$1,873		> 500%	-33%
	27010 Student Transportation; Service Area Direction	\$0	\$24,839	\$27,777	\$28,638		15%	3%
	27100 Student Transportation; Vehicle Operation	\$71,923	\$64,094	\$75,631	\$86,345	20%	35%	14%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$16,345	\$33,410	\$39,507	\$60,231	268%	80%	52%
	27400 Student Transportation; Purchase of School Buses	\$93,141	\$36,770	\$0	\$151,394	63%	312%	
	27500 Student Transportation; Insurance on Buses	\$3,442	\$4,290	\$0	\$378	-89%	-91%	
	27700 Student Transportation; Contracted Transportation Services	\$113,918	\$112,629	\$139,066	\$93,222	-18%	-17%	-33%
	27900 Student Transportation; Other Student Transportation Services	\$3,946	\$5,248	\$6,625	\$6,948	76%	32%	5%
	31100 Food Services Operations; Service Area Direction	\$0	\$4,560	\$280	\$0		-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$166,986	\$225,440	\$295,126	\$330,466	98%	47%	12%
	31900 Other Food Services	\$392	\$1,618	\$2,300	\$2,192	459%	35%	-5%
Overhead and Operational Total		\$997,167	\$1,217,902	\$1,378,276	\$1,636,101	64%	34%	19%
Nonoperational								
	33200 Community Recreation	\$5,281	\$1,740	\$4,681	\$1,671	-68%	-4%	-64%
	33400 Athletic Coaches	\$47,487	\$41,344	\$61,365	\$69,312	46%	68%	13%
	33930 Latch Key Kid Program	\$23,610	\$37,415	\$22,767	\$24,197	2%	-35%	6%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$339			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$147,119	\$3,185	\$0		-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$1,865	\$96,588	\$6,261	\$6,124	228%	-94%	-2%
	45100 Building Acquisition, Construction and Improvements	\$53,631	\$1,552,951	\$104,357	\$7,063	-87%	-100%	-93%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$43,315	\$86,630	\$21,657	\$0	-100%	-100%	-100%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$23,996	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,001	\$363	\$3,231		-35%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$45,003	\$33,928	\$50,646	\$23,750	-47%	-30%	-53%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$135,376	\$4,529	\$4,529		-97%	0%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$79,963	\$124,514	\$52,207	\$64,304	-20%	-48%	23%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$2,019	\$319	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$119,531	\$100,000	\$105,000		-12%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$17,566	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$19,641	\$31,181	\$26,860		37%	-14%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$13,877	\$0	\$0	\$3,570	-74%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,450	\$0	\$0	\$0	-100%		
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$9,477	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$425,544	\$319,453	\$980,991	\$678,494	59%	112%	-31%
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$121,267			
Nonoperational Total		\$776,517	\$2,721,550	\$1,461,759	\$1,139,710	47%	-58%	-22%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$16,435	\$25,769	\$16,497	\$0			
	26492 2007 Account Code - Social Security	\$196,441	\$217,812	\$116,368	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$9,171	\$19,034	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$299,019	\$327,588	\$233,477	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$207	\$99	\$146	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$13,500	\$33,624	\$19,692	\$0			
Prorated By Fund Total		\$534,772	\$623,927	\$386,180	\$0			