

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Cowan Community School Corp (1900)**

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$2,542,795	35.5%	\$3,093,331	47.2%	\$3,660,481	50.9%	\$3,392,728	49.2%
Student Instructional Support	\$553,211	7.7%	\$685,542	10.5%	\$782,748	10.9%	\$745,915	10.8%
Overhead and Operational Nonoperational	\$1,323,838	18.5%	\$1,636,101	25.0%	\$1,699,657	23.7%	\$1,631,019	23.7%
Nonoperational	\$2,738,861	38.3%	\$1,139,710	17.4%	\$1,042,955	14.5%	\$1,119,878	16.3%
<b>Grand Total</b>	<b>\$7,158,705</b>		<b>\$6,554,684</b>		<b>\$7,185,841</b>		<b>\$6,889,540</b>	

**Student Instructional Expenditures (Academic Achievement plus Support)**

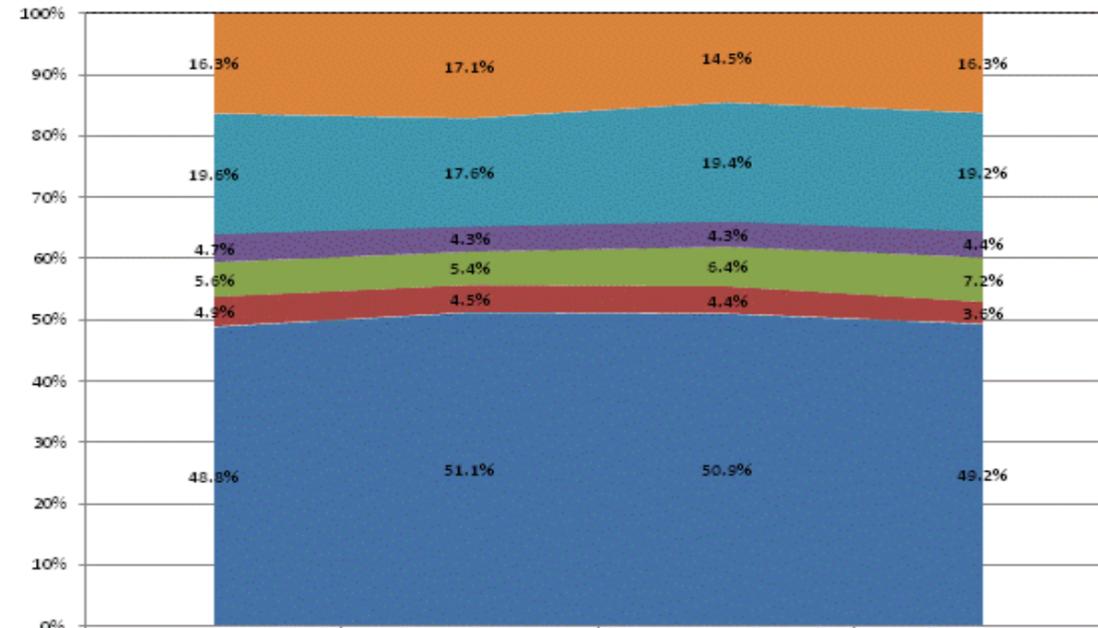
FY 2006  
43.2%

FY 2009  
57.7%

FY 2013  
61.8%

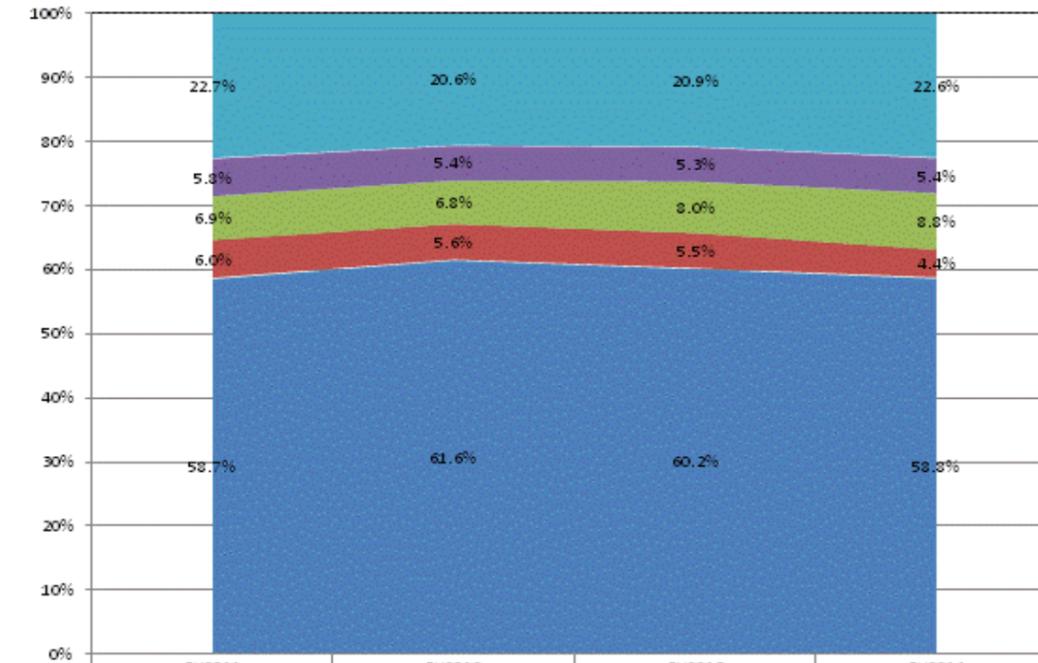
FY 2014  
60.1%

**All Expenditures**



Non-Operational	16.3%	17.1%	14.5%	16.3%
Other Overhead and Operational	19.6%	17.6%	19.4%	19.2%
Corporation Administration	4.7%	4.3%	4.3%	4.4%
School Administration	5.6%	5.4%	6.4%	7.2%
Other Student Instructional Support	4.9%	4.5%	4.4%	3.6%
Student Academic Achievement	48.8%	51.1%	50.9%	49.2%

**Operational Expenditures Only**



Other Overhead and Operational	22.7%	20.6%	20.9%	22.6%
Corporation Administration	5.8%	5.4%	5.3%	5.4%
School Administration	6.9%	6.8%	8.0%	8.8%
Other Student Instructional Support	6.0%	5.6%	5.5%	4.4%
Student Academic Achievement	58.7%	61.6%	60.2%	58.3%

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<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$129,752	\$133,325	\$107,609	N/A	-17%	-19%
11100 Regular Programs; Elementary	\$780,965	\$1,179,520	\$1,348,337	\$1,269,477	63%	8%	-6%
11200 Regular Programs; Middle/Junior High	\$1,195	\$0	\$0	\$0	-100%	N/A	N/A
11300 Regular Programs; High School	\$880,155	\$1,173,388	\$1,381,095	\$1,352,993	54%	15%	-2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$7,221	\$17,486	\$21,402	N/A	196%	22%
12110 Gifted And Talented; Gifted and Talented	\$11,206	\$28,213	\$27,069	\$26,344	135%	-7%	-3%
12350 Physical Impairment; Homebound	\$0	\$300	\$174	\$300	N/A	0%	73%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$2,019	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$97,873	\$142,295	\$155,407	\$201,101	105%	41%	29%
12710 Equal Opportunity At Risk	\$0	\$19,135	\$14,307	\$8,016	N/A	-58%	-44%
12810 Special Education Preschool	\$33,339	\$20,846	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$5,426	\$3,767	\$6,416	\$1,038	-81%	-72%	-84%
14300 Summer School Programs; High School	\$5,543	\$3,549	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$0	\$12,757	\$6,431	\$16,019	N/A	26%	149%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$25,959	\$35,949	\$75,748	\$51,091	97%	42%	-33%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$12,410	\$11,394	\$177,586	\$12,790	3%	12%	-93%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$13,975	\$10,000	\$10,268	N/A	-27%	3%
22110 Improvement of Instruction; Service Area Direction	\$0	\$1,045	\$0	\$0	N/A	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$2,300	\$0	\$0	\$250	-89%	N/A	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$325	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$61,507	\$82,379	\$85,905	\$89,321	45%	8%	4%
22250 Library/Media Services; Computer Assisted Instruction Services	\$34,649	\$818	\$22,372	\$21,532	-38%	> 500%	-4%
22360 Instruction, Related Technology; Network Support	\$41,622	\$146,583	\$130,488	\$111,451	168%	-24%	-15%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$67,644	\$79,758	\$61,702	\$87,523	29%	10%	42%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,596	\$0	\$6,633	\$4,203	163%	N/A	-37%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$445	\$687	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$73,690	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$2,139,868</b>	<b>\$3,093,331</b>	<b>\$3,660,481</b>	<b>\$3,392,728</b>	<b>59%</b>	<b>10%</b>	<b>-7%</b>
<b>Student Instructional Support</b>							
21220 Guidance Services; Counseling Services	\$56,588	\$110,345	\$151,844	\$118,293	109%	7%	-22%
21340 Health Services; Nurse Services	\$23,596	\$28,060	\$32,614	\$32,217	37%	15%	-1%
21420 Psychological Testing	\$55,924	\$67,211	\$31,031	\$17,031	-70%	-75%	-45%
21430 Psychological Counseling	\$0	\$52,637	\$34,013	\$8,689	N/A	-83%	-74%
21490 Other Psychological Services	\$7,267	\$7,649	\$489	\$0	-100%	-100%	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$51,573	\$67,188	\$69,774	\$71,969	40%	7%	3%
24100 Office of The Principal	\$260,511	\$352,451	\$462,984	\$497,717	91%	41%	8%
<b>Student Instructional Support Total</b>	<b>\$455,458</b>	<b>\$685,542</b>	<b>\$782,748</b>	<b>\$745,915</b>	<b>64%</b>	<b>9%</b>	<b>-5%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$6,413	\$8,241	\$11,478	\$12,499	95%	52%	9%
23150 Board of Education; Legal Services	\$150	\$1,217	\$0	\$45	-70%	-96%	N/A
23160 Board of Education; Promotion Expenses	\$937	\$6,431	\$302	\$244	-74%	-96%	-19%
23190 Board of Education; Other Governing Body Services	\$6,039	\$3,983	\$4,144	\$5,219	-14%	31%	26%
23210 Executive Administration; Office of The Superintendent	\$182,175	\$246,354	\$281,020	\$275,037	51%	12%	-2%
25191 Other Fiscal Services; Refund of Revenue	\$1,984	\$3,566	\$2,076	\$1,685	-15%	-53%	-19%
25193 Other Fiscal Services; Printed Forms	\$0	\$596	\$0	\$0	N/A	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,512	\$8,357	\$10,672	N/A	> 500%	28%
25196 Other Fiscal Services; Cash Change	\$0	\$370	\$500	\$250	N/A	-32%	-50%
25400 Planning, Research, Development and Evaluation	\$0	\$19,630	\$0	\$0	N/A	-100%	N/A

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25870 Administrative Technology Services; Professional Development Costs For Administrative Techn	\$0	\$305	\$0	\$0	N/A	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$402,339	\$479,610	\$491,803	\$516,431	28%	8%	5%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$37,352	\$51,426	\$26,978	\$39,296	5%	-24%	46%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$836	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$904	\$550	\$510	\$0	-100%	-100%	-100%
26700 Operation and Maintenance of Plant Services; Insurance	\$65,790	\$50,623	\$38,115	\$44,524	-32%	-12%	17%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$87	\$1,873	\$2,616	\$2,616	> 500%	40%	0%
27010 Student Transportation; Service Area Direction	\$24,839	\$28,638	\$43,602	\$44,016	77%	54%	1%
27100 Student Transportation; Vehicle Operation	\$64,094	\$86,345	\$104,302	\$117,080	83%	36%	12%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$33,410	\$60,231	\$89,843	\$58,161	74%	-3%	-35%
27400 Student Transportation; Purchase of School Buses	\$36,770	\$151,394	\$153,970	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$4,290	\$378	\$12,027	\$3,451	-20%	> 500%	-71%
27700 Student Transportation; Contracted Transportation Services	\$112,629	\$93,222	\$62,599	\$64,305	-43%	-31%	3%
27900 Student Transportation; Other Student Transportation Services	\$5,248	\$6,948	\$7,629	\$8,076	54%	16%	6%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$100	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$4,560	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$225,440	\$330,466	\$357,431	\$424,423	88%	28%	19%
31900 Other Food Services	\$1,618	\$2,192	\$357	\$2,889	79%	32%	> 500%
<b>Overhead and Operational Total</b>	<b>\$1,217,902</b>	<b>\$1,636,101</b>	<b>\$1,699,657</b>	<b>\$1,631,019</b>	<b>34%</b>	<b>0%</b>	<b>-4%</b>
<b>Nonoperational</b>							
33200 Community Recreation	\$1,740	\$1,671	\$2,359	\$2,400	38%	44%	2%
33400 Athletic Coaches	\$41,344	\$69,312	\$70,075	\$69,561	68%	0%	-1%
33930 Latch Key Kid Program	\$37,415	\$24,197	\$21,557	\$21,697	-42%	-10%	1%
33990 Other Community Services; Other	\$0	\$339	\$54	\$0	N/A	-100%	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$147,119	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$96,588	\$6,124	\$5,733	\$6,024	-94%	-2%	5%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,552,951	\$7,063	\$45,465	\$142,081	-91%	> 500%	213%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$86,630	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,001	\$3,231	\$0	\$1,000	-80%	-69%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$33,928	\$23,750	\$25,971	\$23,769	-30%	0%	-8%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$135,376	\$4,529	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$124,514	\$64,304	\$9,450	\$1,745	-99%	-97%	-82%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$319	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$119,531	\$105,000	\$60,000	\$65,000	-46%	-38%	8%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$6,114	\$6,114	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$19,641	\$26,860	\$7,261	\$4,312	-78%	-84%	-41%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$3,570	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$319,453	\$678,494	\$586,186	\$596,952	87%	-12%	2%
54250 Common School Fund; Interest	\$0	\$121,267	\$202,730	\$179,222	N/A	48%	-12%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$0	N/A	N/A	N/A
<b>Nonoperational Total</b>	<b>\$2,721,550</b>	<b>\$1,139,710</b>	<b>\$1,042,955</b>	<b>\$1,119,878</b>	<b>-59%</b>	<b>-2%</b>	<b>7%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$25,769	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$217,812	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$19,034	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$327,588	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$99	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$33,624	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$623,927</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>