

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Covington Community Sch Corp (2440)**

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$4,767,794	49.0%	\$4,633,102	46.1%	\$4,300,131	48.5%	\$4,403,823	47.1%
Student Instructional Support	\$769,954	7.9%	\$959,036	9.5%	\$803,683	9.1%	\$761,339	8.1%
Overhead and Operational	\$2,126,338	21.9%	\$2,573,450	25.6%	\$2,062,767	23.2%	\$2,357,283	25.2%
Nonoperational	\$2,061,353	21.2%	\$1,895,152	18.8%	\$1,707,269	19.2%	\$1,834,621	19.6%
Grand Total	\$9,725,439		\$10,060,739		\$8,873,850		\$9,357,066	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	56.9%	55.6%	57.5%	55.2%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$8,000	\$0	\$0	\$0	-100%		
	11050 Regular Programs; Full Day Kindergarten	\$130,845	\$236,770	\$86,296	\$84,909	-35%	-64%	-2%
	11100 Regular Programs; Elementary	\$985,287	\$1,137,605	\$1,438,717	\$1,452,655	47%	28%	1%
	11200 Regular Programs; Middle/Junior High	\$468,986	\$579,032	\$556,016	\$560,489	20%	-3%	1%
	11300 Regular Programs; High School	\$707,186	\$881,620	\$837,199	\$853,203	21%	-3%	2%
	11350 Regular Programs; High School; Academic Honors Diploma	\$14,430	\$1,500	\$0	\$0	-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$16,200	\$18,363			13%
	11420 Vocational Education; Agriculture B	\$44,130	\$64,744	\$66,118	\$67,676	53%	5%	2%
	11450 Vocational Education; Consumer and Homemaking	\$52,968	\$65,948	\$62,640	\$63,604	20%	-4%	2%
	11510 Vocational Education; Cooperative Education	\$66,787	\$135,670	\$120,900	\$127,031	90%	-6%	5%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$7,500	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$7,500	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$4,431	\$38,444	\$6,075	\$21,462	384%	-44%	253%
	12210 Mental Disabilities; Mild Mental Disabilities	\$40,614	\$68,095	\$60,342	\$70,832	74%	4%	17%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$67,588	\$263,820	\$170,072	\$186,670	176%	-29%	10%
	12230 Mental Disabilities; Severe Mental Disabilities	\$76,161	\$0	\$0	\$0	-100%		
	12310 Physical Impairment; Orthopedic Impairment	\$5,909	\$1,275	\$635	\$1,020	-83%	-20%	61%
	12520 Culturally Different; Compensatory	\$83,792	\$138,016	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$262,336	\$235,958	\$226,283	\$218,683	-17%	-7%	-3%
	12810 Special Education Preschool	\$32,995	\$22,849	\$6,470	\$6,694	-80%	-71%	3%
	12900 Other Special Programs	\$2,691	\$0	\$12,712	\$12,845	377%		1%
	14100 Summer School Programs; Elementary	\$0	\$32,913	\$10,209	\$7,001		-79%	-31%
	14200 Summer School Programs; Middle/Junior High School	\$9,154	\$3,722	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$15,529	\$7,344	\$21,435	\$17,228	11%	135%	-20%
	16100 Remediation Testing	\$45,555	\$2,103	\$1,225	\$3,525	-92%	68%	188%
	16200 Preventive Remediation	\$30	\$16,248	\$11,381	\$16,793	> 500%	3%	48%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special	\$280,397	\$245,226	\$147,541	\$171,028	-39%	-30%	16%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$110,965	\$161,821	\$97,326		-12%	-40%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$128	\$0	\$0		-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$34,861	\$19,234	\$3,796	\$1,629	-95%	-92%	-57%
	22220 Library/Media Services; School Library	\$93,378	\$136,412	\$119,220	\$128,938	38%	-5%	8%
	22230 Library/Media Services; Audiovisual	\$3,263	\$5,809	\$3,525	\$3,222	-1%	-45%	-9%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$93,751	\$28,715	\$17,243	\$34,797	-63%	21%	102%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$3,584	\$0			-100%
	22360 Instruction, Related Technology; Network Support	\$105,825	\$14,530	\$81,489	\$5,484	-95%	-62%	-93%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$55,179	\$98,880	\$31,103	\$149,793	171%	51%	382%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$163	\$650	\$0	\$0	-100%	-100%	
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$51,695	\$23,875	\$19,882	\$20,921	-60%	-12%	5%
	26497 2007 Account Code - Teachers Retirement Fund	\$222,036	\$0	\$0	\$0			
Student Academic Achievement Total		\$4,065,954	\$4,633,102	\$4,300,131	\$4,403,823	8%	-5%	2%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$154,816	\$190,752	\$122,506	\$128,645	-17%	-33%	5%
	21240 Guidance Services; Information Services	\$2,968	\$2,244	\$4,474	\$2,006	-32%	-11%	-55%
	21310 Health Services; Service Area Direction	\$0	\$0	\$708	\$801			13%
	21320 Health Services; Medical Services	\$0	\$0	\$1,408	\$1,685			20%
	21340 Health Services; Nurse Services	\$42,554	\$63,142	\$53,189	\$52,295	23%	-17%	-2%
	21390 Health Services; Other Health Services	\$1,517	\$98	\$0	\$1,315	-13%	> 500%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$850	\$0	\$0	\$0	-100%		
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$51,349	\$879			-98%
	24100 Office of The Principal	\$408,988	\$702,799	\$570,050	\$573,714	40%	-18%	1%
Student Instructional Support Total		\$611,693	\$959,036	\$803,683	\$761,339	24%	-21%	-5%
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	\$124,883	\$181,172	\$121,329	\$124,005	-1%	-32%	2%
	23150 Board of Education; Legal Services	\$1,494	\$11,158	\$3,491	\$1,042	-30%	-91%	-70%
	23160 Board of Education; Promotion Expenses	\$3,130	\$2,552	\$2,300	\$2,828	-10%	11%	23%
	23210 Executive Administration; Office of The Superintendent	\$96,477	\$147,178	\$135,714	\$135,209	40%	-8%	0%

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	23290 Executive Administration; Other Executive Administration Services	\$5,598	\$6,098	\$523	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$222	\$16,663	\$11,528	\$258	16%	-98%	-98%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$1,287			
	25196 Other Fiscal Services; Cash Change	\$549	\$550	\$600	\$600	9%	9%	0%
	25400 Planning, Research, Development and Evaluation	\$610	\$0	\$0	\$0	-100%		
	25730 Personnel Services; Personnel Services	\$0	\$92,363	\$99,060	\$107,016		16%	8%
	25810 Administrative Technology Services; Technology Services Supervision And Administrati	\$0	\$76,774	\$29,583	\$54,519		-29%	84%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$14,155	\$93,687			> 500%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$11,192			
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$813	\$21,197			> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$753,844	\$988,353	\$582,995	\$587,938	-22%	-41%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23,901	\$0	\$0	\$29	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$102,958	\$35,721	\$82,422	\$186,949	82%	423%	127%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,251	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$262			
	26700 Operation and Maintenance of Plant Services; Insurance	\$146,853	\$80,243	\$83,029	\$80,585	-45%	0%	-3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$0	\$0	\$24,234	\$0			-100%
	27010 Student Transportation; Service Area Direction	\$0	\$52,696	\$42,289	\$52,914		0%	25%
	27100 Student Transportation; Vehicle Operation	\$0	\$0	\$0	\$9,572			
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$5,282			
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$22,564	\$60,621	\$86,309	\$114,940	409%	90%	33%
	27400 Student Transportation; Purchase of School Buses	\$60,633	\$42,910	\$9,000	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$319,330	\$293,505	\$322,245	\$304,203	-5%	4%	-6%
	27900 Student Transportation; Other Student Transportation Services	\$1,086	\$43,633	\$28,128	\$25,691	> 500%	-41%	-9%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$297	\$200			-33%
	31200 Food Services Operations; Food Preparation and Dispensing	\$131,624	\$227,728	\$172,625	\$186,725	42%	-18%	8%
	31400 Food Services Operations; Food Purchases	\$162,444	\$205,106	\$205,066	\$211,364	30%	3%	3%
	31900 Other Food Services	\$26,722	\$8,426	\$5,033	\$37,789	41%	348%	> 500%
Overhead and Operational Total		\$1,986,174	\$2,573,450	\$2,062,767	\$2,357,283	19%	-8%	14%
Nonoperational								
	33300 Civic Services	\$1,000	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$176,294	\$194,885	\$171,810	\$176,327	0%	-10%	3%
	43000 Facilities Acquisition and Construction; Professional Services	\$11,190	\$46,382	\$6,620	\$5,888	-47%	-87%	-11%
	45100 Building Acquisition, Construction and Improvements	\$1,086,281	\$999,518	\$96,845	\$297,493	-73%	-70%	207%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$68,617	\$17,037	\$9,930	\$44,632	-35%	162%	349%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$29,685	\$27,788	\$34,260	\$40,602	37%	46%	19%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$37,025	\$9,969	\$585	\$13,926	-62%	40%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$79,713	-\$87,652	\$13,365	\$3,645	-95%		-73%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appro	\$0	\$0	\$436,500	\$391,500			-10%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$71,821	\$0	\$0		-100%	
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$9,336	\$0	\$0		-100%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appro	\$0	\$0	\$0	\$27,000			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$523,500	\$529,000	\$540,500	\$541,500	3%	2%	0%
	54200 Common School Fund; Principal	\$0	\$0	\$181,922	\$87,516			-52%
	54250 Common School Fund; Interest	\$0	\$0	\$54,050	\$44,302			-18%
	54300 Civil Aid Bond Obligations; Principal	\$0	\$76,022	\$115,000	\$120,000		58%	4%
	54350 Civil Aid Bond Obligations; Interest	\$0	\$0	\$43,793	\$39,790			-9%
	59200 Other Debt Services Obligations; Bank Fee	\$2,090	\$1,045	\$2,090	\$500	-76%	-52%	-76%
Nonoperational Total		\$2,015,397	\$1,895,152	\$1,707,269	\$1,834,621	-9%	-3%	7%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$78,400	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$339,370	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$4,026	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$600,425	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$24,000	\$0	\$0	\$0			
Prorated By Fund Total		\$1,046,221	\$0	\$0	\$0			