

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Covington Community Sch Corp (2440)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$8,000	\$0	\$0	n/a	-100%	n/a
	11050 Regular Programs; Full Day Kindergarten	\$0	\$130,845	\$113,204	\$164,948	n/a	26%	46%
	11100 Regular Programs; Elementary	\$991,879	\$985,287	\$1,086,657	\$1,214,047	22%	23%	12%
	11200 Regular Programs; Middle/Junior High	\$387,727	\$468,986	\$530,138	\$480,639	24%	2%	-9%
	11300 Regular Programs; High School	\$634,553	\$707,186	\$687,713	\$777,570	23%	10%	13%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$14,430	\$4,428	\$2,911	n/a	-80%	-34%
	11420 Vocational Education; Agriculture B	\$31,966	\$44,130	\$46,637	\$55,724	74%	26%	19%
	11450 Vocational Education; Consumer and Homemaking	\$41,479	\$52,968	\$53,931	\$59,609	44%	13%	11%
	12100 2007 Account Code - Gifted and Talented	\$13,688	\$4,431	\$18,458	\$464	-97%	-90%	-97%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$853	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$41,841	\$40,614	\$32,650	\$55,219	32%	36%	69%
	12310 Physical Impairment; Orthopedic Impairment	\$5,094	\$5,909	\$3,633	\$1,690	-67%	-71%	-53%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$346	\$0	\$0	\$0	-100%	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$21,450	\$0	\$0	\$0	-100%	n/a	n/a
	12520 Culturally Different; Compensatory	\$133,659	\$83,792	\$89,178	\$114,867	-14%	37%	29%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$38,415	\$262,336	\$194,868	\$82,783	115%	-68%	-58%
	12610 Learning Disability	\$41,392	\$0	\$0	\$115,537	179%	n/a	n/a
	12810 Special Education Preschool	\$16,831	\$32,995	\$22,076	\$45,410	170%	38%	106%
	12900 Other Special Programs	\$0	\$2,691	\$0	\$0	n/a	-100%	n/a
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$4,500	\$0	n/a	n/a	-100%
	14200 Summer School Programs; Middle/Junior High School	\$2,908	\$9,154	\$33,220	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$8,263	\$15,529	\$16,927	\$14,965	81%	-4%	-12%
	15100 Enrichment Programs; Non-Credit	\$2,995	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$18,576	\$45,555	\$20,435	\$12,408	-33%	-73%	-39%
	16200 Preventive Remediation	\$0	\$30	\$4,223	\$14,068	n/a	> 500%	233%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$711	n/a	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$395	\$0	\$0	\$971	146%	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$136,487	\$280,397	\$304,499	\$146,194	7%	-48%	-52%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$108,846	n/a	n/a	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$418	n/a	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$850	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$84,631	\$93,378	\$119,894	\$122,650	45%	31%	2%
	22230 Library/Media Services; Audiovisual	\$4,084	\$3,263	\$7,469	\$1,123	-73%	-66%	-85%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,500	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$4,814	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$284,168	\$408,988	\$459,634	\$556,753	96%	36%	21%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$60,130	\$55,179	\$48,024	\$56,261	-6%	2%	17%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,325	\$163	\$45	\$381	-84%	133%	> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$22,171	\$51,695	\$50,812	\$48,253	118%	-7%	-5%
	26497 2007 Account Code - Teachers Retirement Fund	\$44,468	\$220,700	\$222,916	\$58,580	32%	-73%	-74%
	60500 Debt Services; Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$7,146	\$0	n/a	n/a	-100%
Student Academic Achievement Total		\$3,079,236	\$4,029,481	\$4,183,315	\$4,314,852	40%	7%	3%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$89,784	\$154,816	\$151,155	\$172,196	92%	11%	14%
	21240 Guidance Services; Information Services	\$3,502	\$2,968	\$1,726	\$4,935	41%	66%	186%
	21320 Health Services; Medical Services	\$0	\$0	\$127	\$0	n/a	n/a	-100%
	21340 Health Services; Nurse Services	\$21,662	\$42,554	\$45,065	\$54,731	153%	29%	21%
	21390 Health Services; Other Health Services	\$1,750	\$1,517	\$2,503	\$463	-74%	-69%	-82%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$600	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,405	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$5,200	\$34,861	\$25,693	\$23,693	356%	-32%	-8%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$47,842	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$59,613	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$66,840	\$124,883	\$95,653	\$105,457	58%	-16%	10%

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	23190 Board of Education; Other Governing Body Services	\$4,260	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$71,760	\$96,477	\$89,250	\$122,822	71%	27%	38%
	23290 Executive Administration; Other Executive Administration Services	\$2,462	\$5,598	\$9,461	\$7,185	192%	28%	-24%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$95,823	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$4,300	\$93,751	\$26,879	\$5,991	39%	-94%	-78%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$105,825	\$197,326	\$14,444	n/a	-86%	-93%
Student Instructional Support Total		\$280,925	\$663,251	\$644,839	\$715,794	155%	8%	11%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$8,028	\$1,494	\$4,409	\$3,777	-53%	153%	-14%
	23160 Board of Education; Promotion Expenses	\$0	\$3,130	\$8,884	\$7,288	n/a	133%	-18%
	25160 Fiscal Services; Financial Accounting	\$900	\$1,251	\$800	\$1,376	53%	10%	72%
	25191 Other Fiscal Services; Refund of Revenue	\$1,113	\$222	\$337	\$609	-45%	174%	81%
	25196 Other Fiscal Services; Cash Change	\$409	\$549	\$550	\$550	34%	0%	0%
	25400 Planning, Research, Development and Evaluation	\$0	\$610	\$245	\$80	n/a	-87%	-67%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$47,908	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$436,277	\$712,097	\$658,885	\$759,299	74%	7%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$139,738	\$23,901	\$1,339	\$58,602	-58%	145%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$33,744	\$102,958	\$135,797	\$77,383	129%	-25%	-43%
	26700 Operation and Maintenance of Plant Services; Insurance	\$31,581	\$139,196	\$70,210	\$76,935	144%	-45%	10%
	27010 Student Transportation; Service Area Direction	\$0	\$0	\$0	\$36,279	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$16,542	\$22,564	\$61,214	\$78,196	373%	247%	28%
	27400 Student Transportation; Purchase of School Buses	\$0	\$60,633	\$47,151	\$145,896	n/a	141%	209%
	27700 Student Transportation; Contracted Transportation Services	\$193,609	\$319,330	\$222,168	\$238,872	23%	-25%	8%
	27900 Student Transportation; Other Student Transportation Services	\$5,952	\$1,086	\$64,134	\$126,190	> 500%	> 500%	97%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$100	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$88,056	\$131,624	\$163,054	\$229,075	160%	74%	40%
	31300 Food Services Operations; Food Delivery	\$3,992	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$114,967	\$162,444	\$154,143	\$201,844	76%	24%	31%
	31900 Other Food Services	\$3,995	\$26,722	\$49,146	\$7,886	97%	-70%	-84%
	33300 Civic Services	\$0	\$1,000	\$0	\$0	n/a	-100%	n/a
	33400 Athletic Coaches	\$67,293	\$176,294	\$166,652	\$184,497	174%	5%	11%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$29,685	\$39,386	\$45,939	n/a	55%	17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$66,596	n/a	n/a	n/a
Overhead and Operational Total		\$1,146,198	\$1,916,792	\$1,848,503	\$2,395,176	109%	25%	30%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$223,057	\$184,180	\$118,345	\$15,391	-93%	-92%	-87%
	43000 Facilities Acquisition and Construction; Professional Services	\$2,586	\$11,190	\$0	\$0	-100%	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$902,101	\$180,002	\$261,446	n/a	-71%	45%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$68,617	\$38,518	\$31,548	n/a	-54%	-18%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,345	\$37,025	\$22,655	\$3,883	66%	-90%	-83%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$104,724	\$79,713	\$100,643	\$117,801	12%	48%	17%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$22,414	\$0	n/a	n/a	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$273,259	\$523,500	\$525,500	\$262,500	-4%	-50%	-50%
	59200 Other Debt Services Obligations; Bank Fee	\$3,450	\$2,090	\$0	\$0	-100%	-100%	n/a
Nonoperational Total		\$609,422	\$1,808,417	\$1,008,078	\$692,569	14%	-62%	-31%
prorated								
	26491 2007 Account Code - PERF	\$65,879	\$76,071	\$91,830	\$22,863	-65%	-70%	-75%
	26492 2007 Account Code - Social Security	\$242,625	\$326,456	\$342,387	\$159,036	-34%	-51%	-54%
	26493 2007 Account Code - Workmen's Compensation	\$17,111	\$2,342	\$0	\$0	-100%	-100%	n/a
	26494 2007 Account Code - Group Insurance	\$363,494	\$591,475	\$673,546	\$180,856	-50%	-69%	-73%
	26496 2007 Account Code - Unemployment Compensation	\$3,299	\$0	\$0	\$0	-100%	n/a	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$24,000	\$24,000	\$16,375	n/a	-32%	-32%
prorated Total		\$692,408	\$1,020,344	\$1,131,763	\$379,130	-45%	-63%	-67%

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Covington Community Sch Corp (2440)

1006 Category Account FY 1998 FY 2006 FY 2007 FY 2008 10 Year Increase 2 Year Increase 1 Year Increase

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$3,636,277	\$4,804,844	\$5,050,945	\$4,607,811	27%	-4%	-9%
Student Instructional Support	\$329,161	\$765,957	\$750,459	\$744,598	126%	-3%	-1%
Overhead and Operational Nonoperational	\$1,233,328	\$2,059,067	\$2,006,631	\$2,452,544	99%	19%	22%
Nonoperational	\$609,422	\$1,808,417	\$1,008,463	\$692,569	14%	-62%	-31%
Grand Total	\$5,808,188	\$9,438,285	\$8,816,498	\$8,497,522	46%	-10%	-4%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
62.6%	50.9%	57.3%	54.2%
5.7%	8.1%	8.5%	8.8%
21.2%	21.8%	22.8%	28.9%
10.5%	19.2%	11.4%	8.2%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	68.3%	59.0%	65.8%	63.0%