

YELLOW BRICK ROAD

COMPARATIVE DATA REPORT

**Three Prior Fiscal Years
2010/11 through 2012/13**

Source: Annual Financial Reports (AFRs)

Districts (13):

**Brevard
Broward
Duval
Hillsborough
Lee
Miami-Dade
Orange
Palm Beach
Pasco
Pinellas
Polk
Sarasota
Seminole**

Funds:

**Operating
Federal
“Combo”**

Yellow Brick Road Comparative Data Report Format Overview

- All of the reports are arranged in the same order in each set:

Operating Fund (0100)
Federal Projects Funds (0420)
“Combo” Combined Funds (0100 and 0420)

- Sections:

- ❖ Pinellas Expenditure Matrix

contains the pages from the district’s 2012/13 Annual Financial Report (AFR) that were utilized in the preparation of this analysis.

- ❖ 3 Year District History by Function

Provides a 3-year comparison of the district’s expenditure percentage by Function. “Function classifications indicate the overall purpose or objective of an expenditure” The question “where” is answered.

- ❖ Function Comparison for 2012/13

Provides the district’s functional expenditure percentages for 2012/13 as compared to the 12 selected districts.

- ❖ 3 Year District History by Object

Provides a 3 year comparison of the district’s expenditure percentages by object. “Object classification indicates the type of goods or services obtained as a result of a specific expenditure”. The question “what” is answered.

- ❖ Object Comparison for 2012/13

Provides the district’s expenditure percentage by object for 2012/13 as compared to the 12 selected districts.

- The fund, “Operating (0100)” is identified with a colored tab at the top of the page. This funding is the basis of the district’s Comprehensive Accounting and Budget Model (CABM).

Pinellas Expenditure Matrix

Fiscal Year 2012/13

Fund 0100 Operating

Fund 0420 Federal Projects

“Combo” 0100 + 0420 Combined

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Pinellas 0100
2012/13

Operating

	Number		EMPLOYEE	PURCHASED	ENERGY	MATERIALS &	CAPITAL	OTHER	Percentage	
EXPENDITURES			BENEFITS	SERVICES	SERVICES	SUPPLIES	OUTLAY	EXPENSES	of Total	
Current:	TOTAL	100	200	300	400	500	600	700	Expended	
Instruction	5000	512,073,817.59	357,537,286.79	100,813,980.03	35,732,218.46	28,082.35	11,703,815.99	6,039,835.78	218,598.19	66.03%
Pupil Personnel Services	6100	30,184,234.51	23,179,819.94	6,525,247.80	183,132.15	0.00	117,484.33	169,476.57	9,073.72	3.89%
Instructional Media Services	6200	9,485,372.94	6,870,613.23	1,844,722.77	75,860.67	1,092.32	110,634.49	581,179.46	1,270.00	1.22%
Instruction and Curriculum Development Services	6300	9,576,434.26	7,344,095.47	1,796,809.11	200,440.70	0.00	125,572.15	80,907.01	28,609.82	1.23%
Instructional Staff Training Services	6400	4,517,989.60	3,233,176.88	751,085.39	392,365.39	0.00	135,516.88	5,268.06	577.00	0.58%
Instruction Related Technology	6500	2,365,406.59	1,685,163.43	457,817.76	6,905.28	0.00	135,295.37	80,224.75	0.00	0.30%
Board	7100	1,281,630.79	727,890.89	376,195.37	154,136.38	0.00	12,689.19	2,266.01	8,452.95	0.17%
General Administration	7200	2,375,087.87	1,742,846.21	403,118.23	146,707.94	0.00	41,604.89	12,856.60	27,954.00	0.31%
School Administration	7300	50,368,692.23	37,865,683.98	11,717,154.14	550,376.03	0.00	176,055.05	36,693.60	22,729.43	6.49%
Facilities Acquisition and Construction	7410	493,751.06	334,596.94	110,591.81	25,456.17	10,284.33	6,838.79	5,893.02	90.00	0.06%
Fiscal Services	7500	3,903,147.78	2,597,295.15	775,017.37	261,545.48	0.00	30,052.85	17,079.83	222,157.10	0.50%
Food Services	7600	149,733.48	148,350.67	1,382.81	0.00	0.00	0.00	0.00	0.00	0.02%
Central Services	7700	11,593,537.45	6,619,879.27	2,116,882.36	1,601,306.31	36,799.68	1,085,311.35	91,847.05	41,511.43	1.49%
Pupil Transportation Services	7800	31,900,128.37	17,174,785.38	6,853,332.83	982,005.25	5,025,572.32	1,823,213.96	9,582.38	31,636.25	4.11%
Operation of Plant	7900	76,669,440.23	22,980,344.31	11,553,928.61	17,357,706.43	22,773,002.34	1,512,823.92	356,288.43	135,346.19	9.88%
Maintenance of Plant	8100	21,150,334.52	6,159,650.00	2,553,982.21	4,526,929.13	654,702.12	4,264,740.31	131,122.11	2,859,208.64	2.73%
Administrative Technology Services	8200	4,726,118.29	3,184,337.35	848,232.82	554,258.56	5,876.29	84,178.10	48,542.17	693.00	0.61%
Community Services	9100	661,246.49	315,368.41	109,597.66	112,363.93	0.00	15,836.74	790.45	107,289.30	0.09%
Capital Outlay:		0.00								
Facilities Acquisition and Construction	7420	184,820.70					184,820.70			0.02%
Other Capital Outlay	9300	2,131,169.24					2,131,169.24			0.27%
Debt Service: (Function 9200)										
Redemption of Principal	710	0.00								0.00%
Interest	720	0.00								0.00%
Total Expenditures		775,792,093.99	499,701,184.30	149,609,079.08	62,863,714.26	28,535,411.75	21,381,664.36	9,985,843.22	3,715,197.02	100.00%
Object Percentages		100.00%	64.41%	19.28%	8.10%	3.68%	2.76%	1.29%	0.48%	

AFR Exhibit K3 Doe pg.7 Fund 0420 10-8-08.xls
Pinellas 0420
2012/13

Federal

EXPENDITURES	Number		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	ENERGY SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	Percentage of Total Expended
Current:		TOTAL	100	200	300	400	500	600	700	
Instruction	5000	36,213,829.99	19,616,528.41	5,365,964.90	3,802,616.19	0.00	2,604,534.46	4,740,934.56	83,251.47	51.10%
Pupil Personnel Services	6100	9,418,038.19	7,150,729.44	1,962,123.14	104,868.43	0.00	189,074.01	11,243.17	0.00	13.28%
Instructional Media Services	6200	276,811.62	199,694.04	68,563.15	0.00	0.00	4,900.00	3,654.43	0.00	0.39%
Instruction and Curriculum Development Services	6300	7,269,178.10	5,216,451.00	1,387,206.41	409,745.63	0.00	182,703.94	67,557.12	5,514.00	10.25%
Instructional Staff Training Services	6400	8,929,887.12	6,255,366.74	1,700,488.73	765,548.22	0.00	146,964.00	24,648.75	36,870.68	12.60%
Instruction Related Technology	6500	269,544.00	199,352.36	63,401.64	6,790.00	0.00	0.00	0.00	0.00	0.38%
Board	7100	1,400.00	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00	0.00%
General Administration	7200	2,858,668.19	118,946.22	27,639.45	35,839.86	0.00	0.00	0.00	2,676,242.66	4.03%
School Administration	7300	422,988.08	315,975.45	70,646.68	31,465.81	0.00	1,671.60	1,818.54	1,410.00	0.60%
Facilities Acquisition and Construction	7410	10,500.00	0.00	0.00	10,500.00	0.00	0.00	0.00	0.00	0.01%
Fiscal Services	7500	52,619.12	36,602.75	13,426.37	2,590.00	0.00	0.00	0.00	0.00	0.07%
Food Services	7600	11,845.38	0.00	0.00	3,000.00	0.00	1,400.84	7,444.54	0.00	0.02%
Central Services	7700	359,568.63	225,942.05	56,119.98	34,802.88	0.00	19,428.72	0.00	23,275.00	0.51%
Pupil Transportation Services	7800	53,142.74	11,516.93	4,551.82	36,006.79	1,067.20	0.00	0.00	0.00	0.07%
Operation of Plant	7900	131,739.72	48,248.75	12,284.30	56,384.53	14,822.14	0.00	0.00	0.00	0.19%
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Administrative Technology Services	8200	284,956.74	203,888.98	57,997.76	23,070.00	0.00	0.00	0.00	0.00	0.40%
Community Services	9100	3,409,155.52	0.00	0.00	17,314.69	0.00	237,939.53	18,812.60	3,135,088.70	4.81%
Capital Outlay:										
Facilities Acquisition and Construction	7420	449,914.09						449,914.09		0.63%
Other Capital Outlay	9300	470,723.19						470,723.19		0.66%
Debt Service: (Function 9200)										
Redemption of Principal	710	0.00								0.00%
Interest	720	0.00								0.00%
Total Expenditures		70,894,510.42	39,599,243.12	10,790,414.33	5,341,943.03	15,889.34	3,388,617.10	5,796,750.99	5,961,652.51	100.00%
Object Percentages		100.00%	55.85%	15.22%	7.54%	0.02%	4.78%	8.18%	8.41%	

AFR Exhibit K1and K3 Doe Combined Funds 01xx and 04xx.xls
Pinellas 0100 & 0420
2012/13

Combo
(0100 and 0420)

EXPENDITURES	Number		SALARIES	EMPLOYEE	PURCHASED	ENERGY	MATERIALS &	CAPITAL	OTHER	Percentage
Current:		TOTAL	100	200	300	400	500	600	700	of Total
				BENEFITS	SERVICES	SERVICES	SUPPLIES	OUTLAY	EXPENSES	Expended
Instruction	5000	548,287,647.58	377,153,815.20	106,179,944.93	39,534,834.65	28,082.35	14,308,350.45	10,780,770.34	301,849.66	64.76%
Pupil Personnel Services	6100	39,602,272.70	30,330,549.38	8,487,370.94	288,000.58	0.00	306,558.34	180,719.74	9,073.72	4.68%
Instructional Media Services	6200	9,762,184.56	7,070,307.27	1,913,285.92	75,860.67	1,092.32	115,534.49	584,833.89	1,270.00	1.15%
Instruction and Curriculum Development Services	6300	16,845,612.36	12,560,546.47	3,184,015.52	610,186.33	0.00	308,276.09	148,464.13	34,123.82	1.99%
Instructional Staff Training Services	6400	13,447,876.72	9,488,543.62	2,451,574.12	1,157,913.61	0.00	282,480.88	29,916.81	37,447.68	1.59%
Instruction Related Technology	6500	2,634,950.59	1,884,515.79	521,219.40	13,695.28	0.00	135,295.37	80,224.75	0.00	0.31%
Board	7100	1,283,030.79	727,890.89	376,195.37	155,536.38	0.00	12,689.19	2,266.01	8,452.95	0.15%
General Administration	7200	5,233,756.06	1,861,792.43	430,757.68	182,547.80	0.00	41,604.89	12,856.60	2,704,196.66	0.62%
School Administration	7300	50,791,680.31	38,181,659.43	11,787,800.82	581,841.84	0.00	177,726.65	38,512.14	24,139.43	6.00%
Facilities Acquisition and Construction	7410	504,251.06	334,596.94	110,591.81	35,956.17	10,284.33	6,838.79	5,893.02	90.00	0.06%
Fiscal Services	7500	3,955,766.90	2,633,897.90	788,443.74	264,135.48	0.00	30,052.85	17,079.83	222,157.10	0.47%
Food Services	7600	161,578.86	148,350.67	1,382.81	3,000.00	0.00	1,400.84	7,444.54	0.00	0.02%
Central Services	7700	11,953,106.08	6,845,821.32	2,173,002.34	1,636,109.19	36,799.68	1,104,740.07	91,847.05	64,786.43	1.41%
Pupil Transportation Services	7800	31,953,271.11	17,186,302.31	6,857,884.65	1,018,012.04	5,026,639.52	1,823,213.96	9,582.38	31,636.25	3.77%
Operation of Plant	7900	76,801,179.95	23,028,593.06	11,566,212.91	17,414,090.96	22,787,824.48	1,512,823.92	356,288.43	135,346.19	9.07%
Maintenance of Plant	8100	21,150,334.52	6,159,650.00	2,553,982.21	4,526,929.13	654,702.12	4,264,740.31	131,122.11	2,859,208.64	2.50%
Administrative Technology Services	8200	5,011,075.03	3,388,226.33	906,230.58	577,328.56	5,876.29	84,178.10	48,542.17	693.00	0.59%
Community Services	9100	4,070,402.01	315,368.41	109,597.66	129,678.62	0.00	253,776.27	19,603.05	3,242,378.00	0.48%
Capital Outlay:				0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	634,734.79		0.00	0.00	0.00	0.00	634,734.79	0.00	0.07%
Other Capital Outlay	9300	2,601,892.43		0.00	0.00	0.00	0.00	2,601,892.43	0.00	0.31%
Debt Service: (Function 9200)				0.00	0.00	0.00	0.00	0.00	0.00	
Redemption of Principal	710	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interest	720	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		846,686,604.41	539,300,427.42	160,399,493.41	68,205,657.29	28,551,301.09	24,770,281.46	15,782,594.21	9,676,849.53	100.00%
Object Percentages		100.00%	63.70%	18.94%	8.06%	3.37%	2.93%	1.86%	1.14%	

3-Year District History by Function

Three Fiscal Years

2012/13

2011/12

2010/11

Percent Spent by Function

Relative Pinellas Ranking 1 thru 13

1 = Highest % within Function

13 = Lowest % within Function

Funds

Operating (0100)

Federal (0420)

Combo (0100 + 0420)

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Fund 100

Operating

Operating - Functions

<u>Function Category</u>	<u>12/13</u>		<u>11/12</u>		<u>10/11</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	66.03%	5	65.78%	4	62.77%	9
6100 Pupil Personnel	3.89%	6	3.77%	9	4.32%	5
6200 Media Services	1.22%	5	1.25%	7	1.46%	2
6300 Curriculum	1.23%	6	1.22%	6	1.33%	5
6400 Instr Staff Training	0.58%	7	0.48%	8	0.62%	4
6500 Instruction Related Technology	0.30%	13	0.29%	13	0.31%	13
Subtotal Instructional Services	<u>73.25%</u>	<u>7</u>	<u>72.79%</u>	<u>8</u>	<u>70.81%</u>	<u>8</u>
7100 School Board	0.17%	10	0.27%	6	0.29%	5 T(2)
7200 General Administration	0.31%	10	0.36%	10	0.41%	10
7300 School Administration	6.49%	8	6.56%	8	7.04%	6
7400 Facility Acquisition	0.06%	8	0.06%	9	0.07%	9
7500 Fiscal Services	0.50%	3	0.47%	6	0.58%	3
7600 Food Service	0.02%	3 T(3)	0.03%	3	0.02%	4
7700 Central Services	1.49%	5	1.52%	5	1.66%	6
7800 Transportation	4.11%	10	4.21%	11	4.28%	10
7900 Operation of Plant	9.88%	2	9.69%	4	10.54%	3
8100 Plant Maintenance	2.73%	7	2.76%	6	2.99%	7
8200 Admin Technology Services	0.61%	9	0.78%	4	0.70%	8
9100 Community Services	0.09%	10	0.08%	10	0.13%	8 T(2)
7420 Facilities Capital	0.02%	6	0.02%	4 T(3)	0.03%	4 T(2)
9300 Other Capital Outlay	0.27%	6	0.39%	3	0.40%	4
74xx Principal/Interest	0.00%	N/A	0.01%	N/A	0.05%	N/A
Subtotal Non-Instructional Services	<u>26.75%</u>	<u>N/A</u>	<u>27.21%</u>	<u>N/A</u>	<u>29.19%</u>	<u>N/A</u>
Total	<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Fund 0420

Federal Project Funds
(0420)

Federal Projects - Functions

<u>Function Category</u>	<u>12/13</u>		<u>11/12</u>		<u>10/11</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	51.10%	6	46.83%	10	47.20%	8
6100 Pupil Personnel	13.28%	4	11.61%	4	11.96%	5
6200 Media Services	0.39%	5	0.54%	5	0.48%	6
6300 Curriculum	10.25%	9	12.33%	7	12.15%	7
6400 Instr Staff Training	12.60%	6	11.18%	6	11.69%	7
6500 Instruction Related Technology	0.38%	5	0.26%	5	0.19%	4
Subtotal Instructional Services	88.00%	10	82.75%	11	83.67%	11
7100 School Board	0.00%	3 T (11)	0.00%	11	0.01%	2
7200 General Administration	4.03%	1	2.45%	6 T(2)	2.39%	9
7300 School Administration	0.60%	4	0.82%	1	0.33%	5
7400 Facility Acquisition	0.01%	9	0.01%	5 T(2)	0.07%	7
7500 Fiscal Services	0.07%	6	0.06%	6 T(2)	0.05%	6
7600 Food Service	0.02%	3 T (2)	0.03%	4	0.02%	3
7700 Central Services	0.51%	4	0.90%	2	0.56%	2
7800 Transportation	0.07%	13	1.56%	7	0.44%	12
7900 Operation of Plant	0.19%	6	0.16%	6	0.14%	6
8100 Plant Maintenance	0.00%	5 T (9)	0.00%	12	0.00%	5 T(9)
8200 Admin Technology Services	0.40%	2	0.30%	3	0.19%	2
9100 Community Services	4.81%	4	5.16%	2	4.00%	3 T(2)
7420 Facilities Capital	0.63%	1	0.00%	11	0.00%	7 T(6)
9300 Other Capital Outlay	0.66%	10	5.80%	1	8.13%	1
74xx Principal/Interest	0.00%	N/A	0.00%	N/A	0.00%	N/A
Subtotal Non-Instructional Services	12.00%	N/A	17.25%	N/A	16.33%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Funds 100 and 0420

Combo
(0100 and 420)

Combined - Functions

<u>Function Category</u>	<u>12/13</u>		<u>11/12</u>		<u>10/11</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	64.76%	5	63.91%	6	63.54%	7
6100 Pupil Personnel	4.68%	6	4.55%	6	4.80%	5
6200 Media Services	1.15%	6	1.18%	6 T(2)	1.27%	8
6300 Curriculum	1.99%	8	2.33%	6	2.32%	6
6400 Instr Staff Training	1.59%	6	1.54%	7	1.67%	7
6500 Instruction Related Technology	0.31%	13	0.29%	13	0.28%	13
Subtotal Instructional Services	74.48%	7	73.80%	8	73.88%	9
7100 School Board	0.15%	10	0.24%	6 T(2)	0.25%	5 T(2)
7200 General Administration	0.62%	6 T(2)	0.56%	10	0.58%	13
7300 School Administration	6.00%	6 T(3)	5.99%	7 T(2)	5.94%	7
7400 Facility Acquisition	0.06%	8	0.05%	10	0.07%	9
7500 Fiscal Services	0.47%	2 T(2)	0.43%	5 T(4)	0.49%	3
7600 Food Service	0.02%	3 T(3)	0.03%	3	0.02%	4 T(2)
7700 Central Services	1.41%	5	1.45%	3	1.45%	6
7800 Transportation	3.77%	11	3.95%	11	3.64%	11
7900 Operation of Plant	9.07%	2	8.74%	5	8.84%	3
8100 Plant Maintenance	2.50%	7	2.48%	5	2.51%	6
8200 Admin Technology Services	0.59%	9	0.73%	4	0.61%	7
9100 Community Services	0.48%	9	0.59%	6	0.50%	9
7420 Facilities Capital	0.07%	3	0.02%	4 T(3)	0.03%	5 T(2)
9300 Other Capital Outlay	0.31%	8	0.93%	2	1.14%	2
74xx Principal/Interest	0.00%	N/A	0.01%	N/A	0.05%	N/A
Subtotal Non-Instructional Services	25.52%	N/A	26.20%	N/A	26.12%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

Function Comparison FY 2012/13

Thirteen Districts

Percent Spent by Function

Pinellas Rankings Highlighted

Funds

Operating (0100)

Federal (0420)

Combo (0100 + 0420)

AFR Exhibit K1 Doe pg.2 Fund 0100
Summary by Function
Direct Instruction Order
2012/13

Operating

	Direct Instr Function 5000	Pupil Pers Svc 6100	Instr Media Svc 6200	Instrc & Curr Dvlpmnt 6300	Inst Staff Trng 6400	Inst Rel Tech 6500	School Board 7100	Gen. Admin. Sppt 7200	Schl Admin 7300
Seminole	67.88%	4.05%	0.87%	0.99%	0.57%	0.69%	0.31%	0.43%	6.50%
Polk	67.09%	3.84%	1.12%	0.63%	0.14%	1.48%	0.30%	0.51%	5.65%
Miami Dade	66.47%	3.74%	0.95%	0.90%	0.11%	1.04%	0.24%	0.18%	5.87%
Sarasota	66.33%	5.43%	1.08%	0.66%	0.34%	0.81%	0.22%	0.39%	4.35%
Pinellas	5 66.03%	6 3.89%	5 1.22%	6 1.23%	7 0.58%	13 0.30%	10 0.17%	10 0.31%	8 6.49%
Orange	64.82%	2.35%	1.17%	3.31%	0.84%	0.90%	0.25%	0.41%	7.42%
Brevard	64.71%	3.62%	1.49%	2.32%	0.30%	1.61%	0.27%	0.39%	7.06%
Palm Beach	64.11%	2.79%	1.29%	2.28%	0.84%	0.36%	0.38%	0.39%	6.62%
Duval	63.83%	4.70%	1.04%	1.08%	1.90%	0.85%	0.33%	0.46%	6.40%
Hillsborough	63.66%	3.86%	1.33%	1.39%	2.33%	1.80%	0.10%	0.30%	5.99%
Broward	63.56%	5.11%	1.09%	0.91%	0.20%	1.06%	0.19%	0.33%	6.56%
Lee	62.58%	3.31%	0.66%	0.78%	0.77%	0.85%	0.13%	0.41%	6.52%
Pasco	61.24%	4.79%	1.49%	1.88%	1.41%	0.99%	0.10%	0.12%	7.45%

	7410 Facility Acquisition	7500 Fiscal Service	7600 Food Svc	7700 Central Svcs	7800 Pupil Transp.	7900 Operation of Plant	8100 Maint of Plant	8200 Admin Tech Svc	9100 Cmmnty Svc
Seminole	0.04%	0.44%	0.00%	0.94%	4.87%	7.87%	2.34%	0.91%	0.15%
Polk	1.22%	0.42%	0.00%	1.36%	4.92%	6.53%	2.78%	0.71%	0.04%
Miami Dade	0.02%	0.47%	0.00%	1.98%	2.89%	9.77%	3.32%	0.11%	1.10%
Sarasota	0.00%	0.49%	0.02%	1.43%	4.25%	9.00%	3.71%	0.83%	0.48%
Pinellas	8 0.06%	3 0.50%	3 0.02%	5 1.49%	10 4.11%	2 9.88%	7 2.73%	9 0.61%	10 0.09%
Orange	0.64%	0.44%	0.00%	1.20%	4.61%	7.56%	2.45%	1.24%	0.08%
Brevard	0.14%	0.46%	0.07%	1.11%	4.07%	8.83%	2.40%	0.72%	0.06%
Palm Beach	0.03%	0.39%	0.00%	0.95%	3.25%	8.81%	4.54%	0.53%	2.37%
Duval	0.33%	0.52%	0.00%	1.62%	5.37%	7.31%	2.98%	0.95%	0.12%
Hillsborough	0.08%	0.46%	0.02%	1.58%	4.48%	7.36%	1.89%	0.04%	2.90%
Broward	0.00%	0.42%	0.00%	2.66%	4.51%	8.90%	3.20%	0.15%	0.79%
Lee	1.03%	0.53%	0.00%	1.14%	7.49%	10.03%	2.23%	0.83%	0.60%
Pasco	0.40%	0.47%	0.04%	1.22%	5.95%	9.28%	2.33%	0.65%	0.13%

	7420 Facilities Aquisition	9300 Other Capital Outlay	0710 Redemp of Princ	0720 Interest
Seminole	0.00%	0.15%	0.00%	0.00%
Polk	0.41%	0.63%	0.19%	0.03%
Miami Dade	0.00%	0.79%	0.02%	0.02%
Sarasota	0.00%	0.18%	0.00%	0.00%
Pinellas	6 0.02%	6 0.27%	N/A 0.00%	N/A 0.00%
Orange	0.03%	0.28%	0.00%	0.00%
Brevard	0.12%	0.23%	0.00%	0.00%
Palm Beach	0.00%	0.07%	0.00%	0.00%
Duval	0.04%	0.16%	0.00%	0.01%
Hillsborough	0.05%	0.38%	0.00%	0.00%
Broward	0.00%	0.35%	0.00%	0.01%
Lee	0.01%	0.10%	0.00%	0.00%
Pasco	0.00%	0.06%	0.00%	0.00%

Denotes #1 in function

Function

	Direct Instr 5000	Pupil Pers Svc 6100	Instr Media Svc 6200	Instrc & Curr Dvlpmnt 6300	Inst Staff Trng 6400	Inst Rel Tech 6500	School Board 7100	Gen. Admin. Sppt 7200	Schl Admin 7300
1 Broward	67.21%	3.75%	0.01%	12.66%	6.07%	0.02%	0.00%	2.84%	0.11%
2 Sarasota	65.15%	10.47%	0.00%	3.15%	12.97%	0.00%	0.00%	3.74%	0.00%
3 Miami Dade	62.96%	8.95%	0.61%	6.76%	12.44%	1.64%	0.00%	2.52%	0.02%
4 Lee	62.30%	7.95%	0.12%	12.21%	10.06%	0.00%	0.00%	3.59%	0.17%
5 Pasco	61.84%	9.27%	0.15%	8.19%	11.36%	1.00%	0.00%	2.42%	0.15%
6 Pinellas	6 51.10%	4 13.28%	5 0.39%	9 10.25%	6 12.60%	5 0.38%	3 0.00%	1 4.03%	4 0.60%
7 Polk	50.29%	8.41%	1.39%	15.42%	13.56%	0.05%	0.00%	3.40%	0.17%
8 Brevard	47.36%	14.25%	0.02%	20.98%	6.93%	0.93%	0.00%	3.55%	0.13%
9 Palm Beach	46.41%	10.13%	0.02%	15.22%	21.48%	0.06%	0.04%	3.45%	0.04%
10 Hillsborough	43.18%	9.27%	1.18%	11.38%	6.35%	0.75%	0.00%	3.00%	1.07%
11 Seminole	42.18%	17.91%	0.04%	7.75%	9.74%	0.06%	0.00%	2.69%	0.93%
12 Duval	40.01%	17.68%	2.44%	10.80%	20.87%	0.08%	0.00%	3.31%	0.63%
13 Orange	36.16%	10.43%	0.34%	18.56%	19.52%	0.13%	0.09%	1.80%	0.24%
	7410	7500	7600	7700	7800	7900	8100	8200	9100

	Facility Acquisition	Fiscal Service	Food Svc	Central Svcs	Pupil Transp.	Operation of Plant	Maint of Plant	Admin Tech Svc	Cmmnty Svc
1 Broward	0.05%	0.10%	0.00%	0.00%	0.88%	0.06%	0.00%	0.00%	3.67%
2 Sarasota	0.02%	0.00%	0.00%	0.32%	0.64%	0.03%	0.00%	0.00%	3.09%
3 Miami Dade	0.06%	0.00%	0.00%	0.89%	1.86%	0.14%	0.00%	0.00%	0.33%
4 Lee	0.05%	0.00%	0.00%	0.44%	0.68%	0.49%	0.00%	0.00%	0.14%
5 Pasco	0.00%	0.31%	0.19%	0.44%	0.81%	0.38%	0.30%	0.56%	0.27%
6 Pinellas	9 0.01%	6 0.07%	3 0.02%	4 0.51%	13 0.07%	6 0.19%	5 0.00%	2 0.40%	4 4.81%
7 Polk	0.00%	0.12%	0.16%	1.63%	0.42%	0.11%	0.04%	0.15%	3.42%
8 Brevard	0.09%	0.03%	0.01%	0.00%	0.66%	0.21%	0.01%	0.13%	3.08%
9 Palm Beach	0.00%	0.02%	0.00%	0.58%	1.58%	0.04%	0.00%	0.00%	0.27%
10 Hillsborough	0.10%	0.29%	0.00%	0.35%	0.62%	0.07%	0.00%	0.00%	21.31%
11 Seminole	0.10%	0.00%	0.00%	0.02%	7.95%	0.00%	0.00%	0.00%	8.27%
12 Duval	0.33%	0.00%	0.00%	0.32%	1.03%	0.26%	0.00%	0.00%	0.27%
13 Orange	0.00%	0.14%	0.02%	0.41%	5.00%	0.27%	0.03%	0.23%	5.11%

	Facilities Aquisition	Other Capital Outlay	Redemp of Princ Interest	
	7420	9300	710	720
1 Broward	0.12%	2.47%	0.00%	0.00%
2 Sarasota	0.00%	0.41%	0.00%	0.00%
3 Miami Dade	0.18%	0.65%	0.00%	0.00%
4 Lee	0.47%	1.32%	0.00%	0.00%
5 Pasco	0.01%	2.35%	0.00%	0.00%
6 Pinellas	1 0.63%	10 0.66%	N/A 0.00%	N/A 0.00%
7 Polk	0.14%	1.11%	0.00%	0.00%
8 Brevard	0.01%	1.64%	0.00%	0.00%
9 Palm Beach	0.06%	0.62%	0.00%	0.00%
10 Hillsborough	0.10%	0.98%	0.00%	0.00%
11 Seminole	0.00%	2.34%	0.00%	0.00%
12 Duval	0.00%	1.97%	0.00%	0.00%
13 Orange	0.07%	1.54%	0.00%	0.00%

Summary by Function
Direct Instruction Order

2012/13

Function

	Direct Instr 5000	Pupil Pers Svc 6100	Instr Media Svc 6200	Instrc & Curr Dvlpmnt 6300	Inst Staff Trng 6400	Inst Rel Tech 6500	School Board 7100	Gen. Admin. Sppt 7200	Schl Admin 7300
Sarasota	66.27%	5.72%	1.02%	0.80%	1.07%	0.76%	0.21%	0.59%	4.09%
Miami Dade	66.07%	4.30%	0.91%	1.53%	1.43%	1.10%	0.22%	0.43%	5.25%
Seminole	66.02%	5.05%	0.81%	1.48%	1.23%	0.65%	0.28%	0.59%	6.10%
Polk	65.50%	4.27%	1.14%	2.03%	1.42%	1.35%	0.27%	0.79%	5.13%
Pinellas	5 64.76%	6 4.68%	6 1.15%	8 1.99%	6 1.59%	13 0.31%	10 0.15%	6 0.62%	6 6.00%
Broward	63.85%	4.99%	1.00%	1.93%	0.71%	0.97%	0.17%	0.55%	6.00%
Brevard	63.32%	4.47%	1.37%	3.81%	0.83%	1.55%	0.25%	0.65%	6.51%
Palm Beach	62.75%	3.37%	1.19%	3.29%	2.46%	0.34%	0.36%	0.63%	6.10%
Lee	62.58%	3.69%	0.61%	1.72%	1.53%	0.78%	0.12%	0.67%	6.00%
Orange	62.14%	3.10%	1.09%	4.72%	2.56%	0.83%	0.24%	0.54%	6.76%
Duval	61.51%	5.95%	1.18%	2.01%	3.72%	0.78%	0.30%	0.74%	5.84%
Pasco	61.28%	5.13%	1.39%	2.37%	2.18%	0.99%	0.10%	0.30%	6.89%
Hillsborough	61.23%	4.50%	1.31%	2.57%	2.80%	1.68%	0.09%	0.62%	5.41%

	7410 Facility Acquisition	7500 Fiscal Service	7600 Food Svc	7700 Central Svcs	7800 Pupil Transp.	7900 Operation of Plant	8100 Maint of Plant	8200 Admin Tech Svc	9100 Cmmnty Svc
Sarasota	0.00%	0.46%	0.02%	1.37%	4.04%	8.48%	3.49%	0.78%	0.64%
Miami Dade	0.03%	0.42%	0.00%	1.86%	2.78%	8.74%	2.97%	0.10%	1.02%
Seminole	0.05%	0.41%	0.00%	0.87%	5.10%	7.30%	2.17%	0.85%	0.74%
Polk	1.11%	0.40%	0.01%	1.39%	4.49%	5.92%	2.52%	0.66%	0.36%
Pinellas	8 0.06%	2 0.47%	3 0.02%	5 1.41%	11 3.77%	2 9.07%	7 2.50%	9 0.59%	9 0.48%
Broward	0.00%	0.40%	0.00%	2.43%	4.20%	8.13%	2.92%	0.14%	1.04%
Brevard	0.14%	0.43%	0.07%	1.02%	3.79%	8.14%	2.21%	0.68%	0.30%
Palm Beach	0.03%	0.36%	0.00%	0.92%	3.12%	8.12%	4.19%	0.49%	2.20%
Lee	0.95%	0.48%	0.00%	1.08%	6.93%	9.25%	2.05%	0.76%	0.56%
Orange	0.58%	0.42%	0.00%	1.13%	4.65%	6.88%	2.23%	1.15%	0.55%
Duval	0.33%	0.47%	0.00%	1.49%	4.95%	6.64%	2.70%	0.86%	0.14%
Pasco	0.37%	0.46%	0.05%	1.16%	5.55%	8.59%	2.17%	0.64%	0.14%
Hillsborough	0.09%	0.44%	0.02%	1.44%	4.03%	6.51%	1.67%	0.04%	5.06%

	7420 Facilities Acquisition	9300 Capital Outlay	0710 Redemp of Princ	0720 Interest
Sarasota	0.00%	0.19%	0.00%	0.00%
Miami Dade	0.02%	0.78%	0.02%	0.02%
Seminole	0.00%	0.30%	0.00%	0.00%
Polk	0.39%	0.67%	0.17%	0.02%
Pinellas	3 0.07%	8 0.31%	N/A 0.00%	N/A 0.00%
Broward	0.01%	0.54%	0.00%	0.01%
Brevard	0.12%	0.34%	0.00%	0.00%
Palm Beach	0.01%	0.11%	0.00%	0.00%
Lee	0.05%	0.20%	0.00%	0.00%
Orange	0.03%	0.39%	0.00%	0.00%
Duval	0.03%	0.34%	0.00%	0.01%
Pasco	0.00%	0.24%	0.00%	0.00%
Hillsborough	0.06%	0.45%	0.00%	0.00%

3-Year District History by Object

Three Fiscal Years

2012/13

2011/12

2010/11

Percent Spent by Major Object

Relative Pinellas Ranking 1 thru 13

1 = Highest % within Major Object

13 = Lowest % within Major Object

Funds

Operating (0100)

Federal (0420)

Combo (0100 + 0420)

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Fund 100

Operating

Thirteen District

Operating - Objects

<u>Object Category</u>		<u>12/13</u>		<u>11/12</u>		<u>10/11</u>	
		<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100	Salaries	64.41%	4	64.46%	3	61.92%	3
200	Benefits	19.28%	1	19.67%	1	21.88%	1
Subtotal HR		83.69%	3	84.13%	2	83.80%	2
300	Purchased Services	8.10%	12	7.42%	12	6.64%	12
400	Energy Services	3.68%	4	3.98%	4	4.16%	3
500	Materials/Supplies	2.76%	8	2.70%	8 T(2)	3.51%	5
600	Capital Outlay	1.29%	3	1.30%	3	1.26%	4
700	All Other	0.48%	8	0.47%	9	0.63%	8
		16.31%	N/A	15.87%	N/A	16.20%	N/A
Total		<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Fund 420

Federal Project Funds
(0420)

Federal Projects - Objects

<u>Object Category</u>	<u>12/13</u>		<u>11/12</u>		<u>10/11</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	55.85%	4	47.59%	11	47.30%	10
200 Benefits	15.22%	8	12.59%	12	15.27%	10
Subtotal HR	71.07%	6	60.18%	10	62.57%	10
300 Purchased Services	7.54%	13	9.20%	13	11.24%	11
400 Energy Services	0.02%	9	0.02%	7	0.02%	7
500 Materials/Supplies	4.78%	4	7.83%	1	5.20%	5
600 Capital Outlay	8.18%	1	15.51%	1	14.56%	1
700 All Other	8.41%	2	7.26%	3	6.41%	5
	28.93%	N/A	39.82%	N/A	37.43%	N/A
Total	<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Funds 100 and 420

Combo
(0100 and 0420)

Combined Funds Projects - Objects

<u>Object Category</u>		<u>12/13</u>		<u>11/12</u>		<u>10/11</u>	
		<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100	Salaries	63.70%	4	62.79%	4	61.32%	4
200	Benefits	18.94%	1	18.96%	1	21.39%	2
Subtotal HR		82.64%	3	81.75%	4	82.71%	3
300	Purchased Services	8.06%	12	7.60%	12	6.69%	12
400	Energy Services	3.37%	3 T(2)	3.58%	4	3.49%	3
500	Materials/Supplies	2.93%	8	3.21%	6	3.46%	4
600	Capital Outlay	1.86%	3	2.71%	2	2.49%	3
700	All Other	1.14%	8	1.15%	8	1.16%	8
		17.36%	N/A	18.25%	N/A	17.29%	N/A
Total		100.00%	N/A	100.00%	N/A	100.00%	N/A

Object Comparison FY 2012/13

Thirteen Districts

Percent Spent by Major Object

Pinellas Rankings Highlighted

Funds

Operating (0100)

Federal (0420)

Combo (0100 + 0420)

AFR Exhibit K1 Doe pg.2 Fund 0100
0100 Summary by Object
Sal-Ben Order
2012/13

Operating

Object	Salaries 100	Benefits 200	Sal - Ben 01xx + 02xx	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other Expenses 700
Seminole	67.33%	17.96%	85.29%	6.37%	3.63%	3.10%	0.54%	1.07%
Brevard	66.40%	16.68%	83.08%	9.38%	2.91%	3.12%	1.03%	0.47%
Pasco	64.85%	19.00%	83.86%	8.84%	3.22%	2.66%	0.44%	0.99%
Pinellas	4 64.41%	1 19.28%	3 83.69%	12 8.10%	4 3.68%	8 2.76%	3 1.29%	8 0.48%
Hillsborough	63.68%	15.36%	79.04%	11.23%	3.24%	4.01%	1.06%	1.42%
Palm Beach	62.30%	18.04%	80.34%	11.05%	2.93%	3.12%	0.35%	2.21%
Sarasota	60.78%	16.62%	77.40%	16.44%	2.88%	2.62%	0.48%	0.18%
Orange	60.12%	18.67%	78.79%	11.04%	4.00%	4.07%	1.49%	0.60%
Miami Dade	59.14%	18.73%	77.86%	15.79%	2.46%	2.48%	1.16%	0.24%
Broward	57.90%	16.63%	74.53%	18.21%	3.19%	3.18%	0.77%	0.13%
Duval	57.27%	17.05%	74.32%	18.56%	2.67%	3.18%	1.01%	0.27%
Lee	57.04%	15.56%	72.61%	17.61%	4.45%	2.61%	0.74%	1.98%
Polk	56.82%	16.70%	73.52%	16.34%	2.82%	2.54%	3.14%	1.64%

Denotes #1 in object

AFR Exhibit K3 Doe pg.7 Fund 420
0420 Summary by Object
Sal-Ben Order
2012/13

Federal Project Funds
(0420)

Object	Salaries 100	Benefits 200	Sal - Ben 01xx + 02xx	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other Expenses 700
Sarasota	60.85%	15.32%	76.16%	14.09%	0.18%	2.54%	0.81%	6.22%
Seminole	60.25%	16.21%	76.47%	12.21%	0.03%	3.34%	2.93%	5.03%
Brevard	59.62%	14.33%	73.95%	11.49%	0.33%	4.42%	5.78%	4.03%
Pinellas	4 55.85%	8 15.22%	6 71.07%	13 7.54%	9 0.02%	4 4.78%	1 8.18%	2 8.41%
Miami Dade	55.74%	17.42%	73.16%	11.43%	0.01%	3.83%	6.39%	5.17%
Broward	54.17%	17.66%	71.82%	14.99%	0.00%	3.59%	3.56%	6.04%
Pasco	53.31%	17.52%	70.83%	14.09%	0.29%	4.39%	4.75%	5.65%
Duval	52.90%	14.22%	67.11%	21.07%	0.05%	3.83%	4.18%	3.75%
Palm Beach	51.59%	15.81%	67.41%	15.60%	0.00%	7.28%	2.94%	6.78%
Lee	49.84%	15.64%	65.48%	17.80%	0.11%	2.56%	5.10%	8.95%
Orange	49.61%	14.90%	64.51%	15.20%	0.01%	5.64%	7.81%	6.83%
Hillsborough	49.46%	10.62%	60.08%	29.18%	0.04%	2.58%	2.73%	5.39%
Polk	49.21%	14.76%	63.97%	17.57%	0.06%	6.07%	4.10%	8.23%

Denotes #1 in object

AFR Exhibit K1 and K3 Doe Combined Funds 0100 and 0420
Summary by Object
Sal-Ben Order
2012/13

Combo
(0100 and 0420)

Object	Salaries 100	Benefits 200	Sal - Ben 01xx + 02xx	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other Expenses 700
Seminole	66.81%	17.84%	84.65%	6.79%	3.37%	3.12%	0.71%	1.36%
Brevard	65.85%	16.50%	82.35%	9.55%	2.70%	3.23%	1.41%	0.76%
Pasco	63.95%	18.89%	82.84%	9.24%	2.99%	2.80%	0.77%	1.35%
Pinellas	4 63.70%	1 18.94%	3 82.64%	12 8.06%	3 3.37%	8 2.93%	3 1.86%	8 1.14%
Hillsborough	62.01%	14.81%	76.82%	13.34%	2.86%	3.84%	1.26%	1.89%
Palm Beach	61.48%	17.86%	79.34%	11.41%	2.70%	3.45%	0.56%	2.57%
Sarasota	60.78%	16.54%	77.33%	16.31%	2.72%	2.62%	0.50%	0.53%
Orange	59.14%	18.33%	77.47%	11.43%	3.63%	4.21%	2.08%	1.18%
Miami Dade	58.72%	18.59%	77.31%	15.32%	2.19%	2.63%	1.72%	0.77%
Broward	57.57%	16.72%	74.29%	17.93%	2.91%	3.21%	1.02%	0.65%
Duval	57.02%	16.78%	73.80%	18.80%	2.42%	3.24%	1.31%	0.61%
Lee	56.45%	15.57%	72.02%	17.63%	4.09%	2.61%	1.10%	2.55%
Polk	56.09%	16.52%	72.61%	16.46%	2.56%	2.88%	3.23%	2.27%

Denotes #1 in object