

“YELLOW BRICK ROAD”

COMPARATIVE DATA REPORT

**Three Prior Fiscal Years
2003/04 through 2005/06**

Source: Annual Financial Reports (AFRs)

Districts (12):

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

Funds
Operating
Federal
“Combo”

PCSB/LKJ
January 2007

SET ONE

Pinellas Expenditure Matrix

Fiscal Year 2005/06

**Fund 100 Operating
Fund 420 Federal Projects
“Combo” 100 + 420 Combined**

AFR Exhibit K1 Doe pg.2 Fund 0100 12-13-06.xls
Pinellas 0100
2005/06

Operating

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	487,933,233.28	355,264,559.58	96,776,938.33	16,294,899.75	38,350.53	14,912,348.97	4,382,883.46	263,252.66	61.10%
Pupil Personnel Services	6100	34,163,130.04	26,347,477.87	7,003,758.91	502,344.04	268,194.14		38,815.03	2,540.05	4.28%
Instructional Media Services	6200	12,587,407.12	9,091,439.98	2,443,626.52	71,574.81	2,957.51	152,684.55	823,579.25	1,544.50	1.58%
Instruction and Curriculum Development Services	6300	14,880,915.69	10,920,525.95	2,799,536.63	697,780.77		283,558.99	154,771.10	24,742.25	1.86%
Instructional Staff Training Services	6400	2,657,452.58	1,210,643.65	224,432.78	581,487.40		447,126.52	190,884.21	2,878.02	0.33%
Instruction Related Technology	6500	1,186,292.77	927,639.07	251,718.14	6,594.49		242.07	99.00		0.15%
Board	7100	1,308,299.70	701,710.92	390,090.17	139,791.12		18,704.47	16,774.20	41,228.82	0.16%
General Administration	7200	5,664,467.19	3,963,626.97	973,805.29	499,872.18		109,645.51	52,331.94	65,185.30	0.71%
School Administration	7300	54,826,967.04	41,638,838.13	12,025,446.89	542,022.13		456,445.02	97,883.03	66,331.84	6.86%
Facilities Acquisition and Construction	7410	773,299.44	530,553.24	145,991.12	83,537.98	88.41	10,109.85	2,368.84	650.00	0.10%
Fiscal Services	7500	3,542,927.63	2,990,417.80	199,097.39	242,283.13		39,797.81	7,952.96	63,378.54	0.44%
Food Services	7600	244,874.69	238,208.81	6,665.88						0.03%
Central Services	7700	11,951,647.28	7,370,563.17	2,488,619.53	1,807,833.98	135,562.38	4,010.33	139,843.37	5,214.52	1.50%
Pupil Transportation Services	7800	46,033,389.17	25,612,619.16	10,251,536.07	2,382,304.91	5,626,284.98	2,121,648.63	16,888.51	22,106.91	5.76%
Operation of Plant	7900	79,197,719.12	25,789,574.64	12,973,039.95	13,403,469.47	25,308,883.63	1,008,614.01	88,313.71	625,823.71	9.92%
Maintenance of Plant	8100	27,029,951.87	8,165,650.60	3,324,694.51	6,352,684.83	402,401.83	5,091,151.64	57,987.96	3,635,380.50	3.38%
Administrative Technology Services	8200	5,139,919.42	2,477,021.08	665,089.99	1,851,131.23	1,259.97	124,643.91	19,324.24	1,449.00	0.64%
Community Services	9100	824,863.63	378,016.77	142,166.55	138,288.10	8.05	64,409.42	8,847.68	93,127.06	0.10%
Capital Outlay:										
Facilities Acquisition and Construction	7420	236,877.10						236,877.10		0.03%
Other Capital Outlay	9300	5,921,972.34						5,921,972.34		0.74%
Debt Service: (Function 9200)										
Redemption of Principal	710	58,649.77							58,649.77	0.01%
Interest	720	2,561,222.23							2,561,222.23	0.32%
Total Expenditures		798,725,479.10	523,619,087.39	153,086,254.65	45,597,900.32	31,783,991.43	24,845,141.70	12,258,397.93	7,534,705.68	100.00%
Object Percentages		100.00%	65.56%	19.17%	5.71%	3.98%	3.11%	1.53%	0.94%	

AFR Exhibit K3 Doe pg.7 Fund 0420 12-13-06.xls
Pinellas 0420
2005/06

Federal

EXPENDITURES	Account Number	TOTAL	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700	Percentage of Total Expended
Current:										
Instruction	5000	37,459,499.95	20,216,519.21	6,064,524.75	3,538,959.22		2,564,792.21	5,009,546.79	65,157.77	46.14%
Pupil Personnel Services	6100	6,264,622.84	4,753,942.44	1,277,478.49	12,121.11		197,274.64	23,768.66	37.50	7.72%
Instructional Media Services	6200	494,997.82	341,333.73	110,552.07	818.40		519.00	41,774.62		0.61%
Instruction and Curriculum Development Services	6300	21,468,494.43	15,931,795.55	4,309,338.47	739,929.28		265,480.16	214,283.97	7,667.00	26.44%
Instructional Staff Training Services	6400	3,627,734.84	1,590,471.31	339,665.46	1,364,709.24		256,560.15	34,444.88	41,883.80	4.47%
Instruction Related Technology	6500	438.93					438.93			0.00%
Board	7100	0.00								0.00%
General Administration	7200	2,779,934.85	25,659.11	8,421.97	761,686.72		1,118.67		1,983,048.38	3.42%
School Administration	7300	230,210.11	131,552.10	31,207.94	16,529.02		5,365.55	45,555.50		0.28%
Facilities Acquisition and Construction	7410	72,345.29						72,345.29		0.09%
Fiscal Services	7500	39,308.55	32,770.73	6,537.82						0.05%
Food Services	7600	846.30	846.30							0.00%
Central Services	7700	1,380,679.24	382,715.96	71,212.54	804,242.05		58,928.65	21,765.00	41,815.04	1.70%
Pupil Transportation Services	7800	66,103.80	51,060.34	4,942.60		3,895.81	6,205.05			0.08%
Operation of Plant	7900	189,470.27	42,056.69	12,887.25	66,675.53	20,151.24		47,699.56		0.23%
Maintenance of Plant	8100	110.00			110.00					0.00%
Administrative Technology Services	8200									
Community Services	9100	1,202,011.28	55,282.94	18,338.95	77,839.93		133,867.36	38,280.14	878,401.96	1.48%
Capital Outlay:		0.00								0.00%
Facilities Acquisition and Construction	7420									
Other Capital Outlay	9300	5,919,892.95						5,919,892.95		7.29%
Debt Service: (Function 9200)										0.00%
Redemption of Principal	710									0.00%
Interest	720									
Total Expenditures		81,196,701.45	43,556,006.41	12,255,108.31	7,383,620.50	24,047.05	3,490,550.37	11,469,357.36	3,018,011.45	100.00%
		100.00%	53.64%	15.09%	9.09%	0.03%	4.30%	14.13%	3.72%	

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 12-13-06.xls
Pinellas 0100 & 0420
2005/06

Combo

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	525,392,733.23	375,481,078.79	102,841,463.08	19,833,858.97	38,350.53	17,477,141.18	9,392,430.25	328,410.43	59.70%
Pupil Personnel Services	6100	40,427,752.88	31,101,420.31	8,281,237.40	514,465.15	268,194.14	197,274.64	62,583.69	2,577.55	4.59%
Instructional Media Services	6200	13,082,404.94	9,432,773.71	2,554,178.59	72,393.21	2,957.51	153,203.55	865,353.87	1,544.50	1.49%
Instruction and Curriculum Development Services	6300	36,349,410.12	26,852,321.50	7,108,875.10	1,437,710.05	0.00	549,039.15	369,055.07	32,409.25	4.13%
Instructional Staff Training Services	6400	6,285,187.42	2,801,114.96	564,098.24	1,946,196.64	0.00	703,686.67	225,329.09	44,761.82	0.71%
Instruction Related Technology	6500	1,186,731.70	927,639.07	251,718.14	6,594.49	0.00	681.00	99.00	0.00	0.13%
Board	7100	1,308,299.70	701,710.92	390,090.17	139,791.12	0.00	18,704.47	16,774.20	41,228.82	0.15%
General Administration	7200	8,444,402.04	3,989,286.08	982,227.26	1,261,558.90	0.00	110,764.18	52,331.94	2,048,233.68	0.96%
School Administration	7300	55,057,177.15	41,770,390.23	12,056,654.83	558,551.15	0.00	461,810.57	143,438.53	66,331.84	6.26%
Facilities Acquisition and Construction	7410	845,644.73	530,553.24	145,991.12	83,537.98	88.41	10,109.85	74,714.13	650.00	0.10%
Fiscal Services	7500	3,582,236.18	3,023,188.53	205,635.21	242,283.13	0.00	39,797.81	7,952.96	63,378.54	0.41%
Food Services	7600	245,720.99	239,055.11	6,665.88	0.00	0.00	0.00	0.00	0.00	0.03%
Central Services	7700	13,332,326.52	7,753,279.13	2,559,832.07	2,612,076.03	135,562.38	62,938.98	161,608.37	47,029.56	1.52%
Pupil Transportation Services	7800	46,099,492.97	25,663,679.50	10,256,478.67	2,382,304.91	5,630,180.79	2,127,853.68	16,888.51	22,106.91	5.24%
Operation of Plant	7900	79,387,189.39	25,831,631.33	12,985,927.20	13,470,145.00	25,329,034.87	1,008,614.01	136,013.27	625,823.71	9.02%
Maintenance of Plant	8100	27,030,061.87	8,165,650.60	3,324,694.51	6,352,794.83	402,401.83	5,091,151.64	57,987.96	3,635,380.50	3.07%
Administrative Technology Services	8200	5,139,919.42	2,477,021.08	665,089.99	1,851,131.23	1,259.97	124,643.91	19,324.24	1,449.00	0.58%
Community Services	9100	2,026,874.91	433,299.71	160,505.50	216,128.03	8.05	198,276.78	47,127.82	971,529.02	0.23%
Capital Outlay:				0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	236,877.10		0.00	0.00	0.00	0.00	236,877.10	0.00	0.03%
Other Capital Outlay	9300	11,841,865.29		0.00	0.00	0.00	0.00	11,841,865.29	0.00	1.35%
Debt Service: (Function 9200)				0.00	0.00	0.00	0.00	0.00	0.00	
Redemption of Principal	710	58,649.77		0.00	0.00	0.00	0.00	0.00	58,649.77	0.01%
Interest	720	2,561,222.23		0.00	0.00	0.00	0.00	0.00	2,561,222.23	0.29%
Total Expenditures		879,922,180.55	567,175,093.80	165,341,362.96	52,981,520.82	31,808,038.48	28,335,692.07	23,727,755.29	10,552,717.13	100.00%
Object Percentages		100.00%	64.46%	18.79%	6.02%	3.61%	3.22%	2.70%	1.20%	

SET TWO

AFR Function Data

Three Fiscal Years

2005/06

2004/05

2003/04

Percent Spent by Function

Relative Pinellas Ranking 1 thru 12

1 = Highest % within Function

12 = Lowest % within Function

Funds

Operating (100)

Federal (420)

Combo (100 + 420)

Pinellas Comparisons
Twelve District
AFR Data - Three Years
Fund 100

Operating

Operating - Functions

<u>Function Category</u>	<u>05/06</u>		<u>04/05</u>		<u>03/04</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	61.10%	8	60.40%	11	61.61%	9
6100 Pupil Personnel	4.28%	6	4.38%	6	4.47%	7
6200 Media Services	1.58%	6	1.62%	9	1.68%	9
6300 Curriculum	1.86%	3	1.79%	4	1.42%	7
6400 Instr Staff Training	0.33%	11	0.31%	9	0.34%	9
6500 Instruction Related Technology	0.15%	11				
Subtotal Instructional Services	69.30%	10	68.50%	11	69.52%	11
7100 School Board	0.16%	8	0.18%	9	0.24%	8
7200 General Administration	0.71%	1	0.85%	1	0.79%	2
7300 School Administration	6.86%	3	7.19%	2	7.33%	2
7400 Facility Acquisition	0.10%	5	0.11%	6	0.53%	3
7500 Fiscal Services	0.44%	8th T(2)	0.60%	4	0.55%	5
7600 Food Service	0.03%	N/A	0.00%	N/A	0.00%	N/A
7700 Central Services	1.50%	6	2.48%	7	2.23%	7
7800 Transportation	5.76%	2	5.49%	2	5.21%	2
7900 Operation of Plant	9.92%	2	10.29%	2	9.50%	3
8100 Plant Maintenance	3.38%	6	3.47%	8	3.29%	5
8200 Admin Technology Services	0.64%	5				
9100 Community Services	0.10%	9	0.10%	9	0.15%	8
7420 Facilities Capital	0.03%	5	0.03%	3 T(3)	0.04%	4
9300 Other Capital Outlay	0.74%	4	0.61%	5	0.53%	8
74xx Prinicipal/Interest	0.33%	N/A	0.10%	N/A	0.07%	N/A
Subtotal Non-Instructional Services	30.70%	N/A	31.50%	N/A	30.48%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

Pinellas Comparisons
Twelve District
AFR Data - Three Years
Fund 420

Federal

Federal Projects - Functions

<u>Function Category</u>	<u>05/06</u>		<u>04/05</u>		<u>03/04</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	46.14%	7	48.38%	8	44.66%	10
6100 Pupil Personnel	7.72%	8	8.34%	7	8.06%	9
6200 Media Services	0.61%	3	0.91%	3	0.84%	3
6300 Curriculum	26.44%	1	26.92%	1	24.90%	1
6400 Instr Staff Training	4.47%	11	4.40%	12	4.06%	11
6500 Instruction Related Technology	0.00%	7th T(5)				
Subtotal Instructional Services	85.38%	6	88.95%	3	82.52%	11
7100 School Board	0.00%	N/A	0.00%	N/A	0.00%	N/A
7200 General Administration	3.42%	4	3.18%	7	3.70%	2
7300 School Administration	0.28%	8	0.40%	7	0.57%	5
7400 Facility Acquisition	0.09%	7	0.51%	4	0.00%	11
7500 Fiscal Services	0.05%	7	0.05%	5	0.05%	5
7600 Food Service	0.00%	N/A	0.00%	N/A	0.00%	N/A
7700 Central Services	1.70%	1	1.04%	2	0.56%	3
7800 Transportation	0.08%	11	0.06%	12	0.05%	12
7900 Operation of Plant	0.23%	3	0.21%	7(T)	0.21%	6
8100 Plant Maintenance	0.00%	6th T(6)	0.00%	12(T) (7)	0.01%	4
8200 Admin Technology Services	0.00%	3rd T(9)				
9100 Community Services	1.48%	7	1.52%	7	1.79%	7
7420 Facilities Capital	0.00%	8th T(4)	0.00%	N/A	0.00%	10(T)
9300 Other Capital Outlay	7.29%	1	4.08%	5	10.53%	1
74xx Prinicipal/Interest	0.00%	N/A	0.00%	N/A	0.00%	N/A
Subtotal Non-Instructional Services	14.62%	N/A	11.05%	N/A	17.47%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

Pinellas Comparisons
Twelve District
AFR Data - Three Years
Funds 100 + 420

Combo

Combined - Functions

<u>Function Category</u>	<u>05/06</u>		<u>04/05</u>		<u>03/04</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	59.70%	10	59.32%	11	60.00%	11
6100 Pupil Personnel	4.59%	7	4.73%	7	4.81%	8
6200 Media Services	1.49%	5	1.56%	8	1.60%	8
6300 Curriculum	4.13%	2	4.00%	3	3.67%	4
6400 Instr Staff Training	0.71%	11	0.67%	12	0.69%	11
6500 Instruction Related Technology	0.13%	11				
Subtotal Instructional Services	<u>70.75%</u>	<u>9</u>	<u>70.28%</u>	<u>11</u>	<u>70.77%</u>	<u>10</u>
7100 School Board	0.15%	8	0.17%	9	0.22%	8
7200 General Administration	0.96%	1	1.06%	1	1.07%	2
7300 School Administration	6.26%	5	6.59%	2	6.69%	3
7400 Facility Acquisition	0.10%	5	0.15%	7	0.48%	4
7500 Fiscal Services	0.41%	8	0.56%	2 T(3)	0.50%	6
7600 Food Service	0.03%	N/A	0.00%	N/A	0.00%	N/A
7700 Central Services	1.52%	6	2.35%	7	2.07%	8
7800 Transportation	5.24%	2	5.01%	3	4.72%	4
7900 Operation of Plant	9.02%	2	9.41%	2	8.61%	4
8100 Plant Maintenance	3.07%	5	3.16%	8	2.98%	6
8200 Admin Technology Services	0.58%	5				
9100 Community Services	0.23%	8	0.23%	8	0.30%	8
7420 Facilities Capital	0.03%	9	0.03%	8	0.03%	8
9300 Other Capital Outlay	1.35%	1	0.91%	5	1.49%	1
74xx Prinicipal/Interest	0.30%	N/A	0.09%	N/A	0.07%	N/A
Subtotal Non-Instructional Services	<u>29.25%</u>	<u>N/A</u>	<u>29.72%</u>	<u>N/A</u>	<u>29.23%</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>

SET THREE

SUPPORTS SET TWO

Twelve Districts

Percent Spent by Function

Pinellas %s and Rankings Highlighted

Funds

Operating (100)

Federal (420)

Combo (100 + 420)

AFR Exhibit K1 Doe pg.2 Fund 0100 12-13-06.xls
63-37 Order Function Summary

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
Seminole	65.45%	3.62%	1.51%	0.94%	0.65%	0.67%	0.36%	0.47%	6.83%
Hillsborough	63.77%	4.19%	1.92%	1.43%	0.39%	0.97%	0.14%	0.57%	6.80%
Palm Beach	63.33%	2.95%	1.35%	2.33%	1.19%	0.38%	0.38%	0.55%	7.29%
Orange	62.43%	2.80%	1.32%	4.05%	0.63%	1.45%	0.18%	0.35%	7.07%
Sarasota	61.60%	6.94%	1.50%	0.86%	1.51%	1.53%	0.33%	0.66%	4.71%
Duval	61.50%	5.50%	2.01%	1.72%	1.97%	1.25%	0.20%	0.55%	4.79%
Pasco	61.19%	5.10%	2.24%	1.44%	1.29%	0.89%	0.42%	0.26%	6.75%
Pinellas	61.10%	4.28%	1.58%	1.86%	0.33%	0.15%	0.16%	0.71%	6.86%
Broward	61.09%	5.36%	1.60%	1.63%	0.56%	1.05%	0.15%	0.57%	6.24%
Miami Dade	60.80%	4.74%	1.83%	1.02%	0.59%	1.09%	0.27%	0.36%	6.23%
Lee	58.62%	3.97%	1.22%	1.41%	0.53%	0.70%	0.14%	0.53%	6.82%
Polk									

	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
Seminole	0.04%	0.44%	0.00%	0.80%	4.99%	9.11%	2.29%	0.90%	0.23%
Hillsborough	0.04%	0.55%	0.00%	1.33%	5.02%	8.10%	2.29%	0.04%	1.81%
Palm Beach	0.04%	0.35%	0.00%	1.07%	3.45%	9.63%	3.44%	0.42%	1.66%
Orange	0.85%	0.47%	0.00%	1.34%	4.61%	6.78%	3.45%	1.04%	0.06%
Sarasota	0.01%	0.54%	0.02%	1.76%	4.35%	8.13%	4.23%	0.52%	0.29%
Duval	0.24%	0.68%	0.00%	2.37%	5.08%	7.49%	3.73%	0.79%	0.09%
Pasco	0.44%	0.54%	0.02%	1.70%	5.38%	8.76%	2.78%	0.43%	0.14%
Broward	0.06%	0.49%	0.00%	2.90%	4.17%	8.81%	3.15%	0.52%	0.86%
Pinellas	0.10%	0.44%	0.03%	1.50%	5.76%	9.92%	3.38%	0.64%	0.10%
Miami Dade	0.04%	0.66%	0.00%	2.15%	3.15%	10.46%	4.62%	0.06%	1.43%
Lee	0.29%	0.62%	0.00%	1.40%	8.05%	9.36%	3.01%	0.68%	0.98%
Polk									

	Facilities Aquisition	Other Capital Outlay	Redemp of Princ	Interest
	7420	9300	710	720
Seminole	0.00%	0.50%	0.00%	0.19%
Hillsborough	0.06%	0.58%	0.00%	0.00%
Palm Beach	0.00%	0.09%	0.11%	0.00%
Orange	0.21%	0.78%	0.00%	0.11%
Sarasota	0.00%	0.52%	0.00%	0.00%
Duval	0.05%	0.00%	0.00%	0.00%
Pasco	0.00%	0.23%	0.00%	0.00%
Broward	0.00%	0.79%	0.00%	0.00%
Pinellas	0.03%	0.74%	0.01%	0.32%
Miami Dade	0.01%	0.43%	0.04%	0.01%
Lee	0.70%	0.96%	0.00%	0.00%
Polk				

AFR Exhibit K3 Doe pg.7 Fund 0420 12-13-06.xls
63-37 Summary by Function

Function

	Direct Instruction 5000	Pupil Personnel Svc 6100	Instr Media Svc 6200	Instrc & Curr Dvlpmnt 6300	Inst Staff Trng 6400	Inst Rel Tech 6500	Board 7100	Gen. Admin. Sppt 7200	Schl Admin 7300
Miami Dade	63.59%	8.47%	0.71%	8.76%	11.65%	0.02%	0.00%	3.08%	0.12%
Broward	61.69%	5.52%	0.12%	12.86%	7.30%	0.02%	0.00%	4.05%	0.57%
Pasco	61.18%	8.59%	0.58%	8.85%	8.94%	0.06%	0.00%	1.71%	0.00%
Sarasota	59.57%	7.35%	0.14%	9.76%	11.96%	0.01%	0.00%	3.49%	0.81%
Seminole	51.42%	16.88%	0.32%	8.40%	10.02%	0.00%	0.00%	2.06%	1.52%
Lee	50.96%	6.98%	0.34%	16.65%	12.43%	0.00%	0.00%	2.97%	0.38%
Pinellas	46.14%	7.72%	0.61%	26.44%	4.47%	0.00%	0.00%	3.42%	0.28%
Duval	45.27%	17.71%	0.24%	7.94%	18.47%	0.00%	0.00%	3.51%	0.04%
Palm Beach	42.72%	10.64%	0.05%	19.39%	14.87%	0.28%	0.00%	2.30%	0.65%
Orange	40.24%	10.75%	0.36%	17.03%	20.19%	0.00%	0.00%	1.89%	0.38%
Hillsborough	39.65%	7.99%	1.18%	9.75%	6.14%	0.06%	0.00%	2.88%	0.55%
Polk									

	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
Miami Dade	0.10%	0.08%	0.00%	0.16%	0.45%	0.09%	0.00%	0.03%	0.78%
Broward	0.00%	0.00%	0.00%	0.23%	0.98%	0.00%	0.01%	0.16%	3.19%
Pasco	0.01%	0.18%	0.09%	0.78%	0.80%	0.03%	0.13%	0.00%	0.42%
Sarasota	0.11%	0.31%	0.00%	0.20%	1.74%	0.55%	0.00%	0.00%	1.29%
Seminole	0.52%	0.00%	0.00%	0.00%	2.20%	0.17%	0.00%	0.00%	3.34%
Lee	0.70%	0.00%	0.00%	0.42%	0.30%	0.10%	0.00%	0.00%	4.54%
Pinellas	0.09%	0.05%	0.00%	1.70%	0.08%	0.23%	0.00%	0.00%	1.48%
Duval	0.05%	0.00%	0.00%	0.41%	5.39%	0.09%	0.00%	0.00%	0.61%
Palm Beach	0.18%	0.08%	0.00%	0.32%	1.02%	1.60%	0.03%	0.00%	2.88%
Orange	0.00%	0.24%	0.00%	0.05%	4.97%	0.22%	0.01%	0.00%	1.59%
Hillsborough	0.40%	0.31%	0.00%	0.17%	0.63%	0.06%	0.02%	0.00%	24.72%
Polk									

	7420 Facilities Aquisition	9300 Other Capital Outlay	0710 Redemp of Princ	0720 Interest
Miami Dade	0.71%	1.20%	0.00%	0.00%
Broward	1.15%	1.85%	0.00%	0.00%
Pasco	0.95%	6.70%	0.00%	0.00%
Sarasota	0.00%	2.70%	0.00%	0.00%
Seminole	0.00%	3.17%	0.00%	0.00%
Lee	0.08%	3.15	0.00%	0.00%
Pinellas	0.00%	7.29%	0.00%	0.00%
Duval	0.28%	0.00%	0.00%	0.00%
Palm Beach	0.99%	1.99%	0.00%	0.00%
Orange	0.00%	2.08%	0.00%	0.00%
Hillsborough	1.23%	4.27%	0.00%	0.00%
Polk				

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 12-13-06.xls
63-37 Function Order

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
Seminole	64.56%	4.46%	1.44%	1.42%	1.24%	0.63%	0.34%	0.57%	6.49%
Palm Beach	61.51%	3.63%	1.23%	3.83%	2.40%	0.37%	0.35%	0.70%	6.70%
Sarasota	61.50%	6.96%	1.43%	1.31%	2.03%	1.45%	0.31%	0.80%	4.51%
Pasco	61.19%	5.39%	2.10%	2.07%	1.95%	0.82%	0.39%	0.39%	6.17%
Broward	61.14%	5.37%	1.48%	2.57%	1.12%	0.97%	0.13%	0.86%	5.77%
Miami Dade	61.07%	5.10%	1.72%	1.78%	1.68%	0.99%	0.24%	0.63%	5.63%
Orange	60.54%	3.48%	1.24%	5.15%	2.30%	1.33%	0.17%	0.48%	6.50%
Hillsborough	60.34%	4.73%	1.81%	2.61%	1.21%	0.84%	0.12%	0.90%	5.91%
Duval	59.93%	6.68%	1.84%	2.32%	3.56%	1.13%	0.18%	0.83%	4.33%
Pinellas	59.70%	4.59%	1.49%	4.13%	0.71%	0.13%	0.15%	0.96%	6.26%
Lee	57.97%	4.22%	1.15%	2.70%	1.54%	0.64%	0.13%	0.74%	6.28%
Polk									
	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
Seminole	0.07%	0.42%	0.00%	0.75%	4.81%	8.54%	2.14%	0.84%	0.43%
Palm Beach	0.05%	0.32%	0.00%	1.00%	3.23%	8.92%	0.00%	0.38%	1.77%
Sarasota	0.01%	0.53%	0.02%	1.68%	4.22%	7.75%	4.02%	0.49%	0.34%
Pasco	0.40%	0.51%	0.03%	1.62%	4.99%	8.01%	2.56%	0.39%	0.16%
Broward	0.06%	0.45%	0.00%	2.68%	3.91%	8.10%	2.89%	0.49%	1.05%
Miami Dade	0.05%	0.61%	0.00%	1.95%	2.88%	9.44%	4.16%	0.06%	1.36%
Orange	0.78%	0.45%	0.00%	1.23%	4.64%	6.22%	3.16%	0.95%	0.19%
Hillsborough	0.09%	0.51%	0.00%	1.17%	4.40%	6.96%	1.97%	0.03%	5.07%
Duval	0.22%	0.62%	0.00%	2.18%	5.11%	6.77%	3.37%	0.71%	0.14%
Pinellas	0.10%	0.41%	0.03%	1.52%	5.24%	9.02%	3.07%	0.58%	0.23%
Lee	0.32%	0.57%	0.00%	1.32%	7.39%	8.57%	2.75%	0.62%	1.28%
Polk									
	7420	9300 Other Capital Outlay	0710 Redemp of Princ	0720 Interest					
	Facilities Aquistion								
Seminole	0.00%	0.67%	0.00%	0.18%					
Palm Beach	0.09%	0.26%	0.10%	0.00%					
Sarasota	0.00%	0.63%	0.00%	0.00%					
Pasco	0.08%	0.78%	0.00%	0.00%					
Broward	0.10%	0.88%	0.00%	0.00%					
Miami Dade	0.08%	0.51%	0.04%	0.01%					
Orange	0.19%	0.89%	0.00%	0.10%					
Hillsborough	0.23%	1.10%	0.00%	0.00%					
Duval	0.07%	0.00%	0.00%	0.00%					
Pinellas	0.03%	1.35%	0.01%	0.29%					
Lee	0.65%	1.15%	0.00%	0.00%					
Polk									

SET FOUR

AFR OBJECT DATA

Three Fiscal Years

2005/06

2004/05

2003/04

Percent Spent by Major Object

Relative Pinellas Ranking 1 thru 12

1 = Highest % within Major Object

12 = Lowest % within Major Object

Funds

Operating (100)

Federal (420)

Combo (100 + 420)

Pinellas Comparisons
Twelve District
AFR Data - Three Years
Fund 100

Operating

Operating - Objects

<u>Object Category</u>		<u>05/06</u>		<u>04/05</u>		<u>03/04</u>	
		<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100	Salaries	65.56%	3	66.21%	3	67.38%	3
200	Benefits	19.17%	1	19.51%	1	19.78%	1
Subtotal HR		84.73%	2	85.72%	1	87.16%	1
300	Purchased Services	5.71%	10	5.34%	12	4.67%	12
400	Energy Services	3.98%	3	3.58%	1	3.12%	3
500	Materials/Supplies	3.11%	9	3.46%	7	3.17%	10
600	Capital Outlay	1.53%	4	1.16%	8	1.14%	7
700	All Other	0.94%	6	0.74%	9	0.74%	9
		15.27%	N/A	14.28%	N/A	12.84%	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
Twelve District
AFR Data - Three Years
Fund 420

Federal

Federal Projects - Objects

<u>Object Category</u>	<u>05/06</u>		<u>04/05</u>		<u>03/04</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	53.64%	5	58.72%	1	54.10%	4
200 Benefits	15.09%	6	16.41%	4	14.95%	6
Subtotal HR	68.73%	6	75.13%	2	69.05%	6
300 Purchased Services	9.09%	8	6.07%	12	5.08%	11
400 Energy Services	0.03%	3 T(3)	0.03%	6	0.02%	7
500 Materials/Supplies	4.30%	10	3.94%	12	4.98%	10
600 Capital Outlay	14.13%	2	10.79%	2	16.22%	1
700 All Other	3.72%	9	4.04%	9	4.64%	8
	31.27%	N/A	24.87%	N/A	30.94%	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
Twelve District
AFR Data - Three Years
Funds 100 + 420

Combo

Combined Funds Projects - Objects

<u>Object Category</u>	<u>05/06</u>		<u>04/05</u>		<u>03/04</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	64.46%	2	65.56%	2	66.11%	2
200 Benefits	18.79%	1	19.23%	1	19.32%	1
Subtotal HR	83.25%	2	84.79%	1	85.43%	1
300 Purchased Services	6.02%	10	5.41%	12	4.71%	12
400 Energy Services	3.61%	3	3.27%	1	2.82%	3
500 Materials/Supplies	3.22%	10	3.50%	11	3.34%	10
600 Capital Outlay	2.70%	3	2.00%	7	2.58%	6
700 All Other	1.20%	4	1.03%	9	1.12%	7
	16.75%	N/A	15.21%	N/A	14.57%	N/A
Total	<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>	<u>100.01%</u>	<u>N/A</u>

SET FIVE

SUPPORTS SET FOUR

Twelve Districts

Percent Spent by Major Object

Pinellas %s and Rankings Highlighted

Funds

Operating (100)

Federal (420)

Combo (100 + 420)

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	66.83%	17.93%	84.77%	5.58%	4.11%	3.39%	1.13%	1.02%
Pinellas	65.56%	19.17%	84.73%	5.71%	3.98%	3.11%	1.53%	0.94%
Hillsborough	65.82%	18.31%	84.12%	6.62%	3.62%	3.87%	1.35%	0.42%
Pasco	64.82%	18.78%	83.60%	8.55%	3.00%	3.04%	0.85%	0.95%
Miami Dade	63.98%	18.41%	82.39%	9.38%	2.72%	3.91%	1.19%	0.41%
Palm Beach	62.04%	17.94%	79.98%	9.19%	3.48%	2.99%	0.28%	4.08%
Broward	62.71%	16.81%	79.53%	12.34%	3.28%	3.42%	1.27%	0.17%
Orange	61.36%	18.09%	79.44%	9.26%	3.19%	3.81%	2.60%	1.70%
Duval	59.75%	18.42%	78.17%	13.88%	2.64%	3.86%	1.21%	0.25%
Lee	59.30%	17.29%	76.59%	11.45%	4.58%	3.65%	2.48%	1.24%
Sarasota	56.99%	16.27%	73.26%	8.14%	2.61%	3.21%	1.55%	0.13%
Polk								

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
Broward	61.12%	18.32%	79.44%	6.04%	0.00%	5.26%	3.72%	5.54%
Miami Dade	55.45%	15.91%	71.35%	8.42%	0.01%	6.83%	9.40%	3.98%
Sarasota	54.39%	16.15%	70.54%	13.68%	1.73%	5.22%	4.27%	4.56%
Seminole	56.14%	14.23%	70.38%	11.59%	0.00%	7.65%	7.29%	3.08%
Pasco	53.32%	16.73%	70.05%	5.95%	0.01%	6.41%	14.76%	2.83%
Pinellas	53.64%	15.09%	68.73%	9.09%	0.03%	4.30%	14.13%	3.72%
Orange	50.56%	15.00%	65.56%	12.77%	0.00%	10.41%	4.33%	4.32%
Palm Beach	48.73%	15.86%	64.60%	12.19%	0.03%	11.95%	6.35%	4.88%
Duval	46.89%	14.82%	61.71%	22.78%	0.04%	5.31%	6.23%	3.92%
Lee	45.01%	14.84%	59.85%	18.28%	0.03%	8.50%	6.50%	6.84%
Hillsborough	40.35%	10.40%	50.75%	31.23%	0.02%	4.12%	9.30%	4.58%
Polk								

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	66.16%	17.70%	83.85%	5.96%	3.85%	3.66%	1.52%	1.15%
Pinellas	64.46%	18.79%	83.25%	6.02%	3.61%	3.22%	2.70%	1.20%
Pasco	63.84%	18.60%	82.44%	8.33%	2.74%	3.33%	2.04%	1.11%
Miami Dade	63.14%	18.17%	81.30%	9.29%	2.45%	4.20%	2.00%	0.76%
Broward	62.58%	16.94%	79.52%	11.82%	3.01%	3.57%	1.47%	0.62%
Hillsborough	62.19%	17.18%	79.37%	10.12%	3.11%	3.90%	2.48%	1.01%
Palm Beach	60.87%	17.75%	78.62%	9.45%	3.18%	3.78%	0.82%	4.15%
Orange	60.47%	17.83%	78.30%	9.56%	2.92%	4.37%	2.93%	1.93%
Duval	58.50%	18.07%	76.57%	14.74%	2.39%	4.00%	1.69%	0.60%
Lee	58.09%	17.08%	75.18%	12.03%	4.20%	4.06%	2.82%	1.71%
Sarasota	54.13%	15.46%	69.58%	7.74%	2.48%	3.05%	1.47%	0.13%
Polk								