

# **“YELLOW BRICK ROAD”**

## **COMPARATIVE DATA REPORT**

**Three Prior Fiscal Years  
2004/05 through 2006/07**

**Source: Annual Financial Reports (AFRs)**

**Districts (12):**

<b>Broward</b>	<b>Palm Beach</b>
<b>Duval</b>	<b>Pasco</b>
<b>Hillsborough</b>	<b>Pinellas</b>
<b>Lee</b>	<b>Polk</b>
<b>Miami-Dade</b>	<b>Sarasota</b>
<b>Orange</b>	<b>Seminole</b>

**Funds**  
**Operating**  
**Federal**  
**“Combo”**

**PCSB/LKJ**  
**January 2008**

**SET ONE**

**Pinellas Expenditure Matrix**

**Fiscal Year 2006/07**

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

AFR Exhibit K1 Doe pg.2 Fund 0100 10-24-07.xls  
Pinellas 0100  
2006/07

Operating

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	526,655,386.20	375,159,192.22	108,739,179.03	19,229,639.48	22,572.65	17,124,771.93	6,116,817.50	263,213.39	62.37%
Pupil Personnel Services	6100	35,176,305.04	26,834,304.73	7,566,466.31	450,985.22	0.00	284,191.09	37,556.69	2,801.00	4.17%
Instructional Media Services	6200	12,964,514.53	9,074,657.56	2,544,760.89	140,901.15	2,931.14	190,044.30	1,009,655.49	1,564.00	1.54%
Instruction and Curriculum Development Services	6300	13,459,015.88	9,856,064.92	2,634,859.35	662,514.65	0.00	164,808.60	93,992.56	46,775.80	1.59%
Instructional Staff Training Services	6400	3,142,683.03	1,692,808.28	344,108.34	576,073.44	0.00	357,497.73	169,494.48	2,700.76	0.37%
Instruction Related Technology	6500	355,594.15	204,762.62	37,523.46	113,210.74	0.00	97.33	0.00	0.00	0.04%
Board	7100	2,393,304.91	743,813.72	130,465.30	302,707.52	0.00	17,250.52	3,799.99	1,195,267.86	0.28%
General Administration	7200	5,743,861.33	3,936,546.11	1,019,199.37	556,671.98	0.00	119,538.45	35,894.35	76,011.07	0.68%
School Administration	7300	57,452,524.34	43,194,590.51	13,084,069.38	563,095.00	0.00	431,049.15	103,443.57	76,276.73	6.80%
Facilities Acquisition and Construction	7410	886,317.22	623,638.13	172,475.10	79,719.58	0.00	10,484.41	0.00	0.00	0.11%
Fiscal Services	7500	4,407,942.88	3,010,141.44	922,360.64	313,979.85	0.00	54,285.30	14,423.10	92,752.55	0.52%
Food Services	7600	123,696.18	121,894.37	1,775.31	0.00	0.00	0.00	26.50	0.00	0.01%
Central Services	7700	12,673,716.61	7,578,025.15	2,628,521.71	1,863,910.38	37,348.37	531,992.62	32,699.33	1,219.05	1.50%
Pupil Transportation Services	7800	47,441,599.94	26,307,656.42	10,439,140.96	2,958,003.75	5,503,657.43	2,198,013.50	9,900.13	25,227.75	5.62%
Operation of Plant	7900	87,086,968.40	25,905,244.12	12,462,044.03	19,981,806.33	27,035,248.47	1,258,444.85	97,501.07	346,679.53	10.31%
Maintenance of Plant	8100	23,437,533.08	7,712,632.63	3,155,670.09	5,131,406.09	410,775.22	3,943,492.18	281,778.60	2,801,778.27	2.78%
Administrative Technology Services	8200	5,068,592.20	2,642,721.63	702,959.90	1,343,987.63	1,676.55	143,769.73	232,851.85	624.91	0.60%
Community Services	9100	801,136.16	409,399.43	151,614.39	112,909.76	0.00	56,907.39	5,939.77	64,365.42	0.10%
Capital Outlay:										
Facilities Acquisition and Construction	7420	191,726.29						191,726.29		0.02%
Other Capital Outlay	9300	3,532,843.30						3,532,843.30		0.42%
Debt Service: (Function 9200)										
Redemption of Principal	710	1,420,867.18							1,420,867.18	0.17%
Interest	720	7,861.19							7,861.19	0.00%
Total Expenditures		844,423,990.04	545,008,093.99	166,737,193.56	54,381,522.55	33,014,209.83	26,886,639.08	11,970,344.57	6,425,986.46	100.00%
Object Percentages		100.00%	64.54%	19.75%	6.44%	3.91%	3.18%	1.42%	0.76%	

AFR Exhibit K3 Doe pg.7 Fund 0420 10-24-07.xls  
Pinellas 0420  
2006/07

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	40,422,686.44	20,398,262.11	6,206,232.34	5,610,090.34		2,126,924.15	6,038,593.12	42,584.38	49.80%
Pupil Personnel Services	6100	6,015,670.18	4,461,303.46	1,291,034.22	11,948.60		236,567.16	14,816.74		7.41%
Instructional Media Services	6200	542,786.05	392,393.04	118,381.72			1,482.77	30,528.52		0.67%
Instruction and Curriculum Development Services	6300	21,089,947.19	15,588,075.47	4,507,717.53	655,970.48	361.48	200,426.39	131,840.84	5,555.00	25.98%
Instructional Staff Training Services	6400	4,007,023.93	1,775,519.71	408,288.57	1,348,483.72		311,205.08	101,980.80	61,546.05	4.94%
Instruction Related Technology	6500	73,421.50	53,045.12	20,188.49			187.89			0.09%
Board	7100	0.00								0.00%
General Administration	7200	3,232,912.59			696,735.00				2,536,177.59	3.98%
School Administration	7300	207,795.00	67,891.86	18,476.49	93,919.81		19,812.71	7,694.13		0.26%
Facilities Acquisition and Construction	7410	21,689.31			3,519.75		2,268.00	15,901.56		0.03%
Fiscal Services	7500	41,966.94	34,400.93	7,566.01						0.05%
Food Services	7600	0.00								0.00%
Central Services	7700	1,395,963.06	633,244.59	140,108.07	541,783.46		15,873.41	17,422.05	47,531.48	1.72%
Pupil Transportation Services	7800	210,099.34	46,684.11	5,557.65		4,501.31	153,356.27			0.26%
Operation of Plant	7900	146,327.86	46,433.72	14,529.08	59,475.14	19,344.59	5,782.63	762.70		0.18%
Maintenance of Plant	8100	1,067.52			21.27			1,046.25		0.00%
Administrative Technology Services	8200	18,822.65	14,584.28	4,238.37						0.02%
Community Services	9100	890,759.26	36,041.93	14,427.50	58,062.70	46.06	93,910.46	6,086.79	682,183.82	1.10%
Capital Outlay:										
Facilities Acquisition and Construction	7420	0.00								0.00%
Other Capital Outlay	9300	2,846,173.62						2,846,173.62		3.51%
Debt Service: (Function 9200)										
Redemption of Principal	710	0.00								0.00%
Interest	720	0.00								0.00%
Total Expenditures		81,165,112.44	43,547,880.33	12,756,746.04	9,080,010.27	24,253.44	3,167,796.92	9,212,847.12	3,375,578.32	100.00%
Object Percentages		100.00%	53.65%	15.72%	11.19%	0.03%	3.90%	11.35%	4.16%	

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 10-24-07.xls  
Pinellas 0100 & 0420  
2006/07

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	567,078,072.64	395,557,454.33	114,945,411.37	24,839,729.82	22,572.65	19,251,696.08	12,155,410.62	305,797.77	61.27%
Pupil Personnel Services	6100	41,191,975.22	31,295,608.19	8,857,500.53	462,933.82	0.00	520,758.25	52,373.43	2,801.00	4.45%
Instructional Media Services	6200	13,507,300.58	9,467,050.60	2,663,142.61	140,901.15	2,931.14	191,527.07	1,040,184.01	1,564.00	1.46%
Instruction and Curriculum Development Services	6300	34,548,963.07	25,444,140.39	7,142,576.88	1,318,485.13	361.48	365,234.99	225,833.40	52,330.80	3.73%
Instructional Staff Training Services	6400	7,149,706.96	3,468,327.99	752,396.91	1,924,557.16	0.00	668,702.81	271,475.28	64,246.81	0.77%
Instruction Related Technology	6500	429,015.65	257,807.74	57,711.95	113,210.74	0.00	285.22	0.00	0.00	0.05%
Board	7100	2,393,304.91	743,813.72	130,465.30	302,707.52	0.00	17,250.52	3,799.99	1,195,267.86	0.26%
General Administration	7200	8,976,773.92	3,936,546.11	1,019,199.37	1,253,406.98	0.00	119,538.45	35,894.35	2,612,188.66	0.97%
School Administration	7300	57,660,319.34	43,262,482.37	13,102,545.87	657,014.81	0.00	450,861.86	111,137.70	76,276.73	6.23%
Facilities Acquisition and Construction	7410	908,006.53	623,638.13	172,475.10	83,239.33	0.00	12,752.41	15,901.56	0.00	0.11%
Fiscal Services	7500	4,449,909.82	3,044,542.37	929,926.65	313,979.85	0.00	54,285.30	14,423.10	92,752.55	0.48%
Food Services	7600	123,696.18	121,894.37	1,775.31	0.00	0.00	0.00	26.50	0.00	0.01%
Central Services	7700	14,069,679.67	8,211,269.74	2,768,629.78	2,405,693.84	37,348.37	547,866.03	50,121.38	48,750.53	1.52%
Pupil Transportation Services	7800	47,651,699.28	26,354,340.53	10,444,698.61	2,958,003.75	5,508,158.74	2,351,369.77	9,900.13	25,227.75	5.15%
Operation of Plant	7900	87,233,296.26	25,951,677.84	12,476,573.11	20,041,281.47	27,054,593.06	1,264,227.48	98,263.77	346,679.53	9.42%
Maintenance of Plant	8100	23,438,600.60	7,712,632.63	3,155,670.09	5,131,427.36	410,775.22	3,943,492.18	282,824.85	2,801,778.27	2.53%
Administrative Technology Services	8200	5,087,414.85	2,657,305.91	707,198.27	1,343,987.63	1,676.55	143,769.73	232,851.85	624.91	0.55%
Community Services	9100	1,691,895.42	445,441.36	166,041.89	170,972.46	46.06	150,817.85	12,026.56	746,549.24	0.18%
Capital Outlay:				0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	191,726.29		0.00	0.00	0.00	0.00	191,726.29	0.00	0.02%
Other Capital Outlay	9300	6,379,016.92		0.00	0.00	0.00	0.00	6,379,016.92	0.00	0.69%
Debt Service: (Function 9200)				0.00	0.00	0.00	0.00	0.00	0.00	
Redemption of Principal	710	1,420,867.18		0.00	0.00	0.00	0.00	0.00	1,420,867.18	0.15%
Interest	720	7,861.19		0.00	0.00	0.00	0.00	0.00	7,861.19	0.00%
Total Expenditures		925,589,102.48	588,555,974.32	179,493,939.60	63,461,532.82	33,038,463.27	30,054,436.00	21,183,191.69	9,801,564.78	100.00%
Object Percentages		100.00%	63.59%	19.39%	6.85%	3.57%	3.25%	2.29%	1.06%	

## **SET TWO**

### **AFR Function Data**

#### **Three Fiscal Years**

2006/07

2005/06

2004/05

### **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>06/07</u>		<u>05/06</u>		<u>04/05</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	62.37%	5	61.10%	8	60.40%	11
6100 Pupil Personnel	4.17%	7	4.28%	6	4.38%	6
6200 Media Services	1.54%	6	1.58%	6	1.62%	9
6300 Curriculum	1.59%	6	1.86%	3	1.79%	4
6400 Instr Staff Training	0.37%	11	0.33%	11	0.31%	9
6500 Instruction Related Technology	0.04%	12	0.15%	11		
Subtotal Instructional Services	<u>70.08%</u>	<u>11</u>	<u>69.30%</u>	<u>10</u>	<u>68.50%</u>	<u>11</u>
7100 School Board	0.28%	5	0.16%	8	0.18%	9
7200 General Administration	0.68%	2	0.71%	1	0.85%	1
7300 School Administration	6.80%	5	6.86%	3	7.19%	2
7400 Facility Acquisition	0.11%	6	0.10%	5	0.11%	6
7500 Fiscal Services	0.52%	6	0.44%	8th T(2)	0.60%	4
7600 Food Service	0.01%	3rd T(2)	0.03%	N/A	0.00%	N/A
7700 Central Services	1.50%	7	1.50%	6	2.48%	7
7800 Transportation	5.62%	2	5.76%	2	5.49%	2
7900 Operation of Plant	10.31%	3	9.92%	2	10.29%	2
8100 Plant Maintenance	2.78%	8	3.38%	6	3.47%	8
8200 Admin Technology Services	0.60%	8	0.64%	5		
9100 Community Services	0.10%	9	0.10%	9	0.10%	9
7420 Facilities Capital	0.02%	4th T(2)	0.03%	5	0.03%	3 T(3)
9300 Other Capital Outlay	0.42%	6	0.74%	4	0.61%	5
74xx Principal/Interest	0.17%	2	0.33%	N/A	0.10%	N/A
Subtotal Non-Instructional Services	<u>29.92%</u>	<u>N/A</u>	<u>30.70%</u>	<u>N/A</u>	<u>31.50%</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  
Twelve District  
AFR Data - Three Years  
Fund 420

Federal

Federal Projects - Functions

<u>Function Category</u>	<u>06/07</u>		<u>05/06</u>		<u>04/05</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	49.80%	8	46.14%	7	48.38%	8
6100 Pupil Personnel	7.41%	9	7.72%	8	8.34%	7
6200 Media Services	0.67%	5	0.61%	3	0.91%	3
6300 Curriculum	25.98%	1	26.44%	1	26.92%	1
6400 Instr Staff Training	4.94%	12	4.47%	11	4.40%	12
6500 Instruction Related Technology	0.09%	4th T(2)	0.00%	7th T(5)		
Subtotal Instructional Services	88.89%	6	85.38%	6	88.95%	3
7100 School Board	0.00%	2nd T(11)	0.00%	N/A	0.00%	N/A
7200 General Administration	3.98%	1	3.42%	4	3.18%	7
7300 School Administration	0.26%	5	0.28%	8	0.40%	7
7400 Facility Acquisition	0.03%	5th T(2)	0.09%	7	0.51%	4
7500 Fiscal Services	0.05%	6th T(2)	0.05%	7	0.05%	5
7600 Food Service	0.00%	2nd T(11)	0.00%	N/A	0.00%	N/A
7700 Central Services	1.72%	2	1.70%	1	1.04%	2
7800 Transportation	0.26%	12	0.08%	11	0.06%	12
7900 Operation of Plant	0.18%	7th T(2)	0.23%	3	0.21%	7(T)
8100 Plant Maintenance	0.00%	5th t(8)	0.00%	6th T(6)	0.00%	12(T) (7)
8200 Admin Technology Services	0.02%	3	0.00%	3rd T(9)		
9100 Community Services	1.10%	8th T(2)	1.48%	7	1.52%	7
7420 Facilities Capital	0.00%	6th T(7)	0.00%	8th T(4)	0.00%	N/A
9300 Other Capital Outlay	3.51%	2	7.29%	1	4.08%	5
74xx Principal/Interest	0.00%	N/A	0.00%	N/A	0.00%	N/A
Subtotal Non-Instructional Services	11.11%	N/A	14.62%	N/A	11.05%	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>06/07</u>		<u>05/06</u>		<u>04/05</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	61.27%	5	59.70%	10	59.32%	11
6100 Pupil Personnel	4.45%	8	4.59%	7	4.73%	7
6200 Media Services	1.46%	6	1.49%	5	1.56%	8
6300 Curriculum	3.73%	2	4.13%	2	4.00%	3
6400 Instr Staff Training	0.77%	12	0.71%	11	0.67%	12
6500 Instruction Related Technology	0.05%	12	0.13%	11		
Subtotal Instructional Services	71.73%	11	70.75%	9	70.28%	11
7100 School Board	0.26%	5	0.15%	8	0.17%	9
7200 General Administration	0.97%	2	0.96%	1	1.06%	1
7300 School Administration	6.23%	5	6.26%	5	6.59%	2
7400 Facility Acquisition	0.11%	6	0.10%	5	0.15%	7
7500 Fiscal Services	0.48%	6	0.41%	8	0.56%	2 T(3)
7600 Food Service	0.01%	3rd T(2)	0.03%	N/A	0.00%	N/A
7700 Central Services	1.52%	6	1.52%	6	2.35%	7
7800 Transportation	5.15%	3	5.24%	2	5.01%	3
7900 Operation of Plant	9.42%	2nd T(2)	9.02%	2	9.41%	2
8100 Plant Maintenance	2.53%	7	3.07%	5	3.16%	8
8200 Admin Technology Services	0.55%	8	0.58%	5		
9100 Community Services	0.18%	9	0.23%	8	0.23%	8
7420 Facilities Capital	0.02%	4th T(3)	0.03%	9	0.03%	8
9300 Other Capital Outlay	0.69%	4	1.35%	1	0.91%	5
74xx Prinicipal/Interest	0.15%	2	0.30%	N/A	0.09%	N/A
Subtotal Non-Instructional Services	28.27%	N/A	29.25%	N/A	29.72%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

**SET THREE**

**SUPPORTS SET TWO**

**Twelve Districts**

**Percent Spent by Function**

**Pinellas Rankings Highlighted**

**Funds**

**Operating (100)**

**Federal (420)**

**Combo (100 + 420)**

Summary by Function

Direct Instruction Order

2006/07

Function

	Direct Instr		Pupil Pers		Instr Media		Instrc & Curr		Inst Staff		Inst Rel Tech		School Board		Gen. Admin.		Schl Admin	
	5000		6100		6200		6300		6400		6500		7100		7200		7300	
Polk		65.65%		3.89%		1.61%		1.11%		0.20%		0.58%		0.34%		0.54%		5.85%
Seminole		65.38%		3.60%		1.50%		0.96%		0.66%		0.70%		0.36%		0.44%		6.97%
Palm Beach		63.77%		3.09%		1.30%		2.42%		0.90%		0.37%		0.37%		0.52%		7.03%
Hillsborough		63.66%		4.34%		1.76%		1.43%		0.97%		1.45%		0.09%		0.80%		6.44%
Pinellas	5	62.37%	7	4.17%	6	1.54%	6	1.59%	11	0.37%	12	0.04%	5	0.28%	2	0.68%	5	6.80%
Duval		62.35%		4.58%		1.87%		1.28%		2.58%		1.21%		0.22%		0.47%		6.28%
Orange		61.84%		2.92%		1.39%		4.70%		0.69%		0.97%		0.17%		0.41%		7.00%
Miami Dade		61.58%		4.65%		1.60%		1.12%		0.60%		1.20%		0.23%		0.37%		6.15%
Sarasota		61.29%		6.64%		1.50%		1.62%		1.79%		1.52%		0.24%		0.66%		4.55%
Pasco		60.95%		5.09%		2.00%		1.42%		1.36%		1.21%		0.48%		0.32%		6.87%
Broward		60.70%		5.23%		1.52%		1.62%		0.52%		0.99%		0.13%		0.59%		6.18%
Lee		59.45%		3.79%		1.14%		1.61%		0.47%		0.65%		0.15%		0.49%		6.52%
		7410		7500		7600		7700		7800		7900		8100		8200		9100

	Facility		Fiscal Service		Food Svc		Central Svcs		Pupil Transp.		Operation of		Admin Tech		Cmmnty Svc	
	Acquisition										Plant		Maint of Plant			
Polk		0.81%		0.40%		0.00%		1.83%		4.31%		7.15%		3.78%		0.70%
Seminole		0.02%		0.44%		0.00%		0.82%		5.10%		9.28%		2.27%		0.95%
Palm Beach		0.04%		0.36%		0.00%		1.05%		3.38%		9.75%		3.20%		0.38%
Hillsborough		0.05%		0.53%		0.04%		1.26%		4.55%		7.64%		2.13%		0.04%
Pinellas	6	0.11%	6	0.52%	3	0.01%	7	1.50%	2	5.62%	3	10.31%	8	2.78%	8	0.60%
Duval		0.18%		0.65%		0.00%		2.21%		4.88%		6.77%		3.60%		0.80%
Orange		0.99%		0.48%		0.00%		1.61%		4.49%		7.09%		3.23%		1.28%
Miami Dade		0.00%		0.69%		0.00%		2.31%		3.12%		10.49%		4.10%		0.05%
Sarasota		0.00%		0.54%		0.01%		1.74%		4.44%		8.50%		3.78%		0.51%
Pasco		0.50%		0.49%		0.05%		1.49%		5.49%		8.59%		2.70%		0.62%
Broward		0.10%		0.46%		0.00%		3.59%		4.00%		8.93%		2.94%		1.08%
Lee		0.91%		0.65%		0.00%		1.25%		7.36%		10.93%		2.51%		0.62%

	Facilities		Other Capital		Redemp of		Interest	
	Acquisition		Outlay		Princ			
		7420		9300		710		720
Polk		0.41%		0.63%		0.20%		0.00%
Seminole		0.00%		0.15%		0.00%		0.18%
Palm Beach		0.00%		0.00%		0.00%		0.20%
Hillsborough		0.05%		0.72%		0.00%		0.00%
Pinellas	4	0.02%	6	0.42%	2	0.17%	N/A	0.00%
Duval		0.02%		0.00%		0.00%		0.00%
Orange		0.01%		0.55%		0.00%		0.13%
Miami Dade		0.00%		0.31%		0.04%		0.01%
Sarasota		0.00%		0.40%		0.00%		0.00%
Pasco		0.00%		0.25%		0.00%		0.00%
Broward		0.00%		0.47%		0.00%		0.11%
Lee		0.03%		0.53%		0.00%		0.00%

## Summary by Function

Direct Instruction Order

2006/07

## 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
Miami Dade	65.15%	7.97%	0.76%	12.83%	6.73%	0.09%	0.00%	2.07%	0.07%
Broward	60.45%	5.36%	0.13%	15.34%	8.24%	0.05%	0.00%	2.85%	0.73%
Pasco	59.50%	9.21%	0.54%	8.00%	9.56%	0.68%	0.00%	3.38%	0.00%
Sarasota	59.40%	10.61%	0.09%	10.18%	11.28%	0.00%	0.00%	3.68%	0.19%
Seminole	53.04%	18.50%	0.10%	7.68%	9.17%	0.00%	0.00%	1.78%	1.36%
Lee	51.45%	7.22%	0.24%	19.10%	9.65%	0.00%	0.00%	3.36%	0.24%
Polk	51.23%	4.89%	1.01%	18.88%	12.88%	0.00%	0.00%	1.68%	0.02%
Pinellas	8 49.80%	9 7.41%	5 0.67%	1 25.98%	12 4.94%	4 0.09%	2 0.00%	1 3.98%	5 0.26%
Duval	47.54%	19.90%	0.23%	11.27%	12.45%	0.00%	0.00%	3.08%	0.07%
Palm Beach	47.23%	11.88%	0.30%	17.53%	15.69%	0.28%	0.00%	1.70%	0.25%
Hillsborough	39.82%	8.42%	1.31%	10.68%	7.67%	0.07%	0.07%	2.60%	0.66%
Orange	35.55%	11.24%	0.68%	20.24%	18.64%	0.42%	0.00%	2.42%	0.44%
	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
Miami Dade	0.03%	0.06%	0.00%	0.25%	0.53%	0.03%	0.00%	0.03%	0.59%
Broward	0.00%	0.10%	0.00%	0.33%	1.16%	0.27%	0.00%	0.03%	3.49%
Pasco	0.00%	0.22%	0.09%	1.10%	1.10%	0.31%	0.04%	0.00%	0.36%
Sarasota	0.00%	0.02%	0.00%	0.18%	1.39%	0.07%	0.00%	0.00%	1.47%
Seminole	0.12%	0.00%	0.00%	0.00%	2.29%	0.20%	0.00%	0.00%	2.62%
Lee	0.58%	0.00%	0.00%	0.60%	0.60%	0.09%	0.00%	0.00%	3.74%
Polk	0.00%	0.00%	0.00%	2.48%	3.10%	0.36%	0.03%	0.00%	1.10%
Pinellas	5 0.03%	6 0.05%	2 0.00%	2 1.72%	12 0.26%	7 0.18%	5 0.00%	3 0.02%	8 1.10%
Duval	0.05%	0.00%	0.00%	0.38%	4.57%	0.18%	0.00%	0.00%	0.28%
Palm Beach	0.02%	0.05%	0.00%	0.33%	1.24%	1.22%	0.02%	0.00%	2.26%
Hillsborough	0.06%	0.34%	0.00%	0.17%	1.35%	0.12%	0.01%	0.00%	24.25%
Orange	0.01%	0.21%	0.00%	0.09%	5.81%	0.19%	0.00%	0.00%	1.90%
	Facilities Aquisition	Other Capital Outlay	Redemp of Princ	Interest					
	7420	9300	710	720					
Miami Dade	0.00%	2.81%	0.00%	0.00%					
Broward	0.12%	1.36%	0.00%	0.00%					
Pasco	0.19%	5.69%	0.00%	0.00%					
Sarasota	0.00%	1.44%	0.00%	0.00%					
Seminole	0.00%	3.13%	0.00%	0.00%					
Lee	0.06%	3.18%	0.00%	0.00%					
Polk	0.00%	2.34%	0.00%	0.00%					
Pinellas	6 0.00%	2 3.51%	N/A 0.00%	N/A 0.00%					
Duval	0.01%	0.00%	0.00%	0.00%					
Palm Beach	0.00%	0.00%	0.00%	0.00%					
Hillsborough	0.23%	2.24%	0.00%	0.00%					
Orange	0.00%	2.16%	0.00%	0.00%					

## Function

	Pupil Pers		Instr Media		Instrc & Curr		Inst Staff		Gen. Admin.									
	Direct Instr 5000	Svc 6100	Svc 6200	Dvlpmnt 6300	Trng 6400	Inst Rel Tech 6500	School Board 7100	Sppt 7200	Schl Admin 7300									
Seminole	64.62%	4.53%	1.42%	1.38%	1.19%	0.66%	0.34%	0.52%	6.62%									
Polk	64.49%	3.97%	1.56%	2.54%	1.22%	0.53%	0.31%	0.63%	5.38%									
Palm Beach	62.49%	3.77%	1.22%	3.59%	2.04%	0.36%	0.34%	0.61%	6.50%									
Miami Dade	61.95%	4.99%	1.51%	2.32%	1.23%	1.09%	0.20%	0.55%	5.53%									
Pinellas	5	61.27%	8	4.45%	6	1.46%	2	3.73%	12	0.77%	12	0.05%	5	0.26%	2	0.97%	5	6.23%
Sarasota	61.21%	6.82%	1.44%	2.01%	2.22%	1.45%	0.23%	0.80%	4.35%									
Duval	61.03%	5.94%	1.72%	2.17%	3.46%	1.10%	0.20%	0.70%	5.73%									
Pasco	60.85%	5.38%	1.89%	1.88%	1.93%	1.17%	0.45%	0.53%	6.38%									
Broward	60.68%	5.24%	1.42%	2.61%	1.07%	0.92%	0.12%	0.75%	5.78%									
Hillsborough	60.49%	4.88%	1.70%	2.66%	1.86%	1.26%	0.08%	1.04%	5.67%									
Orange	59.80%	3.56%	1.34%	5.91%	2.08%	0.92%	0.16%	0.56%	6.49%									
Lee	58.87%	4.04%	1.07%	2.87%	1.13%	0.60%	0.14%	0.70%	6.06%									
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	0.02%	0.41%	0.00%	0.77%	4.92%	8.72%	2.13%	0.89%	0.36%									
Polk	0.74%	0.37%	0.00%	1.88%	4.21%	6.61%	3.47%	0.64%	0.11%									
Palm Beach	0.03%	0.33%	0.00%	1.00%	3.21%	9.09%	0.00%	0.35%	1.92%									
Miami Dade	0.00%	0.62%	0.00%	2.10%	2.86%	9.42%	3.68%	0.05%	1.30%									
Pinellas	6	0.11%	6	0.48%	3	0.01%	6	1.52%	3	5.15%	2	9.42%	7	2.53%	8	0.55%	9	0.18%
Sarasota	0.00%	0.51%	0.01%	1.67%	4.30%	8.12%	3.61%	0.49%	0.31%									
Duval	0.17%	0.59%	0.00%	2.05%	4.85%	6.19%	3.28%	0.73%	0.08%									
Pasco	0.47%	0.47%	0.05%	1.46%	5.19%	8.00%	2.51%	0.57%	0.16%									
Broward	0.09%	0.43%	0.00%	3.35%	3.80%	8.30%	2.72%	1.00%	1.05%									
Hillsborough	0.06%	0.51%	0.04%	1.11%	4.13%	6.64%	1.84%	0.03%	5.01%									
Orange	0.91%	0.46%	0.00%	1.49%	4.59%	6.56%	2.98%	1.18%	0.20%									
Lee	0.88%	0.60%	0.00%	1.20%	6.87%	10.14%	2.33%	0.57%	1.16%									
7420		9300		0710		0720												
Facilities Aquistion		Other Capital Outlay		Redemp of Princ		Interest												
Seminole	0.00%	0.34%	0.00%	0.17%														
Polk	0.38%	0.77%	0.19%	0.00%														
Palm Beach	0.00%	0.00%	0.00%	0.18%														
Miami Dade	0.00%	0.57%	0.03%	0.01%														
Pinellas	4	0.02%	4	0.69%	2	0.15%	N/A	0.00%										
Sarasota	0.00%	0.45%	0.00%	0.00%														
Duval	0.02%	0.00%	0.00%	0.00%														
Pasco	0.02%	0.63%	0.00%	0.00%														
Broward	0.01%	0.54%	0.00%	0.10%														
Hillsborough	0.07%	0.92%	0.00%	0.00%														
Orange	0.01%	0.67%	0.00%	0.12%														
Lee	0.04%	0.72%	0.00%	0.00%														

## **SET FOUR**

### **AFR OBJECT DATA**

#### **Three Fiscal Years**

2006/07

2005/06

2004/05

#### **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>06/07</u>		<u>05/06</u>		<u>04/05</u>	
		<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100	Salaries	64.54%	3	65.56%	3	66.21%	3
200	Benefits	19.75%	2	19.17%	1	19.51%	1
Subtotal HR		84.29%	3	84.73%	2	85.72%	1
300	Purchased Services	6.44%	11	5.71%	10	5.34%	12
400	Energy Services	3.91%	3	3.98%	3	3.58%	1
500	Materials/Supplies	3.18%	9	3.11%	9	3.46%	7
600	Capital Outlay	1.42%	4	1.53%	4	1.16%	8
700	All Other	0.76%	7	0.94%	6	0.74%	9
		15.71%	N/A	15.27%	N/A	14.28%	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>06/07</u>		<u>05/06</u>		<u>04/05</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	53.65%	5	53.64%	5	58.72%	1
200 Benefits	15.72%	6	15.09%	6	16.41%	4
Subtotal HR	69.37%	5	68.73%	6	75.13%	2
300 Purchased Services	11.19%	10	9.09%	8	6.07%	12
400 Energy Services	0.03%	5th T(3)	0.03%	3 T(3)	0.03%	6
500 Materials/Supplies	3.90%	10	4.30%	10	3.94%	12
600 Capital Outlay	11.35%	2	14.13%	2	10.79%	2
700 All Other	4.16%	8	3.72%	9	4.04%	9
	30.63%	N/A	31.27%	N/A	24.87%	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>06/07</u>		<u>05/06</u>		<u>04/05</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	63.59%	3	64.46%	2	65.56%	2
200 Benefits	19.39%	2	18.79%	1	19.23%	1
Subtotal HR	82.98%	3	83.25%	2	84.79%	1
300 Purchased Services	6.85%	11	6.02%	10	5.41%	12
400 Energy Services	3.57%	3	3.61%	3	3.27%	1
500 Materials/Supplies	3.25%	10	3.22%	10	3.50%	11
600 Capital Outlay	2.29%	1	2.70%	3	2.00%	7
700 All Other	1.06%	6 T(2)	1.20%	4	1.03%	9
	17.02%	N/A	16.75%	N/A	15.21%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

**SET FIVE**

**SUPPORTS SET FOUR**

**Twelve Districts**

**Percent Spent by Major Object**

**Pinellas Rankings Highlighted**

**Funds**

**Operating (100)**

**Federal (420)**

**Combo (100 + 420)**

AFR Exhibit K1 Doe pg.2 Fund 0100 10-24-07.xls  
Summary by Object  
Sal-Ben Order  
2006/07

Operating

**Object**

	<b>Salaries 100</b>	<b>Benefits 200</b>	<b>Sal - Ben 01xx + 02xx</b>	<b>Purchased Services 300</b>	<b>Energy Services 400</b>	<b>Materials and Supplies 500</b>	<b>Capital Outlay 600</b>	<b>Other Expenses 700</b>
Seminole	65.74%	19.61%	85.35%	5.89%	3.92%	3.30%	0.61%	0.93%
Pasco	64.56%	20.09%	84.65%	8.15%	2.67%	2.79%	0.75%	0.99%
Pinellas	<span>3</span> 64.54%	<span>2</span> 19.75%	<span>3</span> 84.29%	<span>11</span> 6.44%	<span>3</span> 3.91%	<span>9</span> 3.18%	<span>4</span> 1.42%	<span>7</span> 0.76%
Hillsborough	64.31%	19.21%	83.52%	6.88%	3.23%	3.71%	1.74%	0.92%
Sarasota	63.80%	18.93%	82.73%	10.26%	3.21%	2.71%	1.01%	0.08%
Miami Dade	63.28%	19.10%	82.38%	9.90%	2.96%	3.33%	0.89%	0.54%
Palm Beach	62.79%	17.27%	80.06%	9.25%	3.55%	3.04%	0.22%	3.88%
Orange	60.80%	18.85%	79.65%	10.64%	3.65%	3.42%	1.91%	0.73%
Duval	59.07%	19.49%	78.56%	13.68%	2.43%	3.99%	1.13%	0.21%
Broward	60.61%	17.41%	78.02%	13.76%	3.61%	3.42%	0.93%	0.26%
Polk	57.82%	17.72%	75.54%	15.37%	2.62%	3.29%	1.62%	1.56%
Lee	56.02%	18.54%	74.56%	14.93%	4.60%	3.43%	1.24%	1.24%

AFR Exhibit K3 Doe pg.7 Fund 0420 10-24-07.xls  
Summary by Object  
Sal-Ben Order  
2006/07

Federal

**Object**

	<b>Salaries 100</b>		<b>Benefits 200</b>		<b>Sal - Ben 01xx + 02xx</b>		<b>Purchased Services 300</b>		<b>Energy Services 400</b>		<b>Materials and Supplies 500</b>		<b>Capital Outlay 600</b>		<b>Other Expenses 700</b>	
Broward	60.98%		18.99%		79.97%		8.81%		0.00%		4.65%		2.18%		4.39%	
Sarasota	57.40%		17.35%		74.75%		12.06%		1.38%		4.27%		2.73%		4.81%	
Seminole	56.98%		15.97%		72.95%		11.32%		0.07%		6.73%		5.91%		3.02%	
Pasco	54.71%		17.58%		72.29%		9.51%		0.23%		5.26%		7.84%		4.87%	
Pinellas	5	53.65%	6	15.72%	5	69.37%	10	11.19%	5	0.03%	10	3.90%	2	11.35%	8	4.16%
Orange	52.39%		16.50%		68.89%		13.55%		0.00%		8.17%		4.95%		4.44%	
Palm Beach	51.57%		15.04%		66.61%		14.93%		0.01%		9.52%		4.81%		4.12%	
Miami Dade	49.58%		14.51%		64.09%		12.47%		0.00%		7.37%		12.82%		3.25%	
Duval	46.88%		15.45%		62.33%		24.33%		0.03%		3.26%		6.69%		3.36%	
Polk	46.02%		14.06%		60.08%		24.11%		0.09%		7.45%		3.92%		4.35%	
Lee	41.80%		15.46%		57.26%		20.29%		0.03%		7.58%		6.57%		8.27%	
Hillsborough	42.87%		11.97%		54.84%		31.85%		0.02%		3.50%		5.36%		4.43%	

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 10-24-07.xls  
Summary by Object  
Sal-Ben Order  
2006/07

Combo

**Object**

	<b>Salaries 100</b>		<b>Benefits 200</b>		<b>Sal - Ben 01xx + 02xx</b>		<b>Purchased Services 300</b>		<b>Energy Services 400</b>		<b>Materials and Supplies 500</b>		<b>Capital Outlay 600</b>		<b>Other Expenses 700</b>	
Seminole	65.20%		19.37%		84.57%		6.23%		3.68%		3.52%		0.94%		1.06%	
Pasco	63.88%		19.91%		83.79%		8.24%		2.50%		2.96%		1.25%		1.26%	
Pinellas	<b>3</b>	63.59%	<b>2</b>	19.39%	<b>3</b>	82.98%	<b>11</b>	6.85%	<b>3</b>	3.57%	<b>10</b>	3.25%	<b>1</b>	2.29%	<b>6</b>	1.06%
Sarasota	63.51%		18.86%		82.37%		10.34%		3.13%		2.78%		1.09%		0.29%	
Miami Dade	61.86%		18.63%		80.49%		10.17%		2.65%		3.75%		2.12%		0.82%	
Hillsborough	61.46%		18.25%		79.71%		10.20%		2.80%		3.68%		2.22%		1.39%	
Palm Beach	61.92%		17.10%		79.02%		9.69%		3.28%		3.54%		0.57%		3.90%	
Orange	60.16%		18.67%		78.83%		10.86%		3.36%		3.79%		2.14%		1.02%	
Broward	60.64%		17.52%		78.16%		13.40%		3.35%		3.51%		1.02%		0.56%	
Duval	57.98%		19.14%		77.12%		14.62%		2.22%		3.92%		1.62%		0.50%	
Polk	56.86%		17.43%		74.29%		16.07%		2.41%		3.63%		1.81%		1.79%	
Lee	54.99%		18.31%		73.30%		15.32%		4.27%		3.73%		1.63%		1.75%	