# **"YELLOW BRICK ROAD"**

# **COMPARATIVE DATA REPORT**

Three Prior Fiscal Years 2005/06 through 2007/08

Source: Annual Financial Reports (AFRs)

**Districts (13):** 

Brevard Broward Duval Hillsborough Lee Miami-Dade Orange

\*Pasco data unavailable

Palm Beach \*Pasco Pinellas Polk Sarasota Seminole

> <u>Funds</u> Operating Federal "Combo"

November 2008 PCSB/LKJ

## SET ONE

**Pinellas Expenditure Matrix** 

Fiscal Year 2007/08

Fund 100 Operating Fund 420 Federal Projects "Combo" 100 + 420 Combined

	Number			EMPLOYEE	PURCHASED	ENERGY	MATERIALS &	CAPITAL
EXPENDITURES			SALARIES	BENEFITS	SERVICES	SERVICES	SUPPLIES	
Current:	Ŧ	TOTAL	100	200	300	400	500	600
Instruction	5000	546,843,718.40	(843,718.40 390,665,783.42	112,421,420.51	21,492,348.11	29,526.61	15,532,337.38	6,463,359.89
Pupil Personnel Services	6100	35,823,198.71	27,441,126.37	7,802,901.53	289,200.79	0.00	236,682.10	51,566.03
Instructional Media Services	6200	13,138,593.10	9,362,745.02	2,626,704.77	77,544.24	3,473.39	170,131.62	895,940.06
Instruction and Curriculum Development Services	6300	11,445,708.17	8,047,210.69	2,161,557.23	882,446.05	0.00	256,522.57	72,694.86
Instructional Staff Training Services	6400	6,163,277.14	4,001,371.41	1,057,537.84	502,046.24	0.00	434,344.55	164,318.85
Instruction Related Technology	6500	1,922,524.55	1,374,938.06	396,605.65	120,646.79	00.00	30,334.05	00.00
Board	7100	2,023,634.58	771,970.07	752,411.16	145,410.58	0.00	15,697.79	5,216.67
General Administration	7200	6,576,946.60	4,667,058.63	1,158,102.87	531,739.86	0.00	123,206.70	33,278.91
School Administration	7300	58,386,262.73	43,842,861.87	13,351,634.13	553,525.27	0.00	472,737.94	76,008.40
Facilities Acquisition and Construction	7410	871,545.44	520,022.42	166,571.65	134,832.71	0.00	13,989.87	35,628.54
Fiscal Services	7500	4,411,862.60	3,013,453.52	935,266.22	323,796.55	0.00	44,086.33	6,326.97
Food Services	7600	110,961.02	109,769.88	1,191.14	0.00	0.00	0.00	0.00
Central Services	2700	12,879,376.82	7,274,785.86	2,567,499.04	2,336,254.38	47,969.95	613,488.21	30,726.47
Pupil Transportation Services	7800	46,188,376.76	26,310,313.35	10,505,903.90	242,125.98	7,367,652.00	1,722,112.06	8,260.26
Operation of Plant	2000	83,621,064.29	25,194,945.15	12,303,561.67	18,153,066.35	26,383,422.02	1,237,337.09	64,202.60
Maintenance of Plant	8100	24,987,866.22	7,714,011.87	3,139,572.73	7,217,636.89	518,448.06	3,712,589.59	95,411.04
Administrative Technology Services	8200	5,382,716.22	3,001,558.71	824,827.50	1,352,369.77	2,312.23	103,431.98	96,647.23
Community Services	9100	1,095,919.04	405,119.32	166,540.36	134,929.06	0.00	104,937.27	7,962.86
Capital Outlay:								C1 11C L31
Facilities Acquisition and Construction	/420	467,344.12						40/,044.12
Other Capital Outlay	9300	3,856,333.66						3,856,333.66
Debt Service: (Function 9200) Redemption of Principal	710	1,489,535.90						
Interest	720	153,678.85						
Total Expenditures		867,840,444.92	563,719,045.62	172,339,809.90	54,489,919.62	34,352,804.26	24,823,967.10	12,431,227.42
	"							

Operating

Percentage Expended of Total

238,942.48

700 EXPENSES OTHER

1,721.89 2,054.00

1.51% 1.32% 0.76% 6.73% 0.10% 5.32% 0.05% 0.44% 0.17% 0.02% 63.02% 4.13% 0.71% 0.22% 0.23% 0.51% 0.01% 1.48% 9.64% 2.88% 0.62% 0.13% 100.00%

1,568.80

276,430.17

2,590,196.04

284,529.41

0.00

8,652.91

32,009.21

88,933.01

0.00

63,559.63 89,495.12 500.25

332,928.31

3,658.25

25,276.77

0.65%

1.43%

2.86%

3.96%

6.28%

19.86%

64.96%

100.00%

Object Percentages

5,683,671.00

1,489,535.90 153,678.85

AFR Exhibit K3 Doe pg.7 Fund 0420 10-8-08.xls Pinellas 0420 2007/08	
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Percentage of Total	Expended	3.28 50.26%	200.00 8.96%	0.00 0.70%	0.00 22.65%	13.78 9.91%	0.00 0.11%	0.00	3.53 2.57%	0.00 0.17%	0.00 0.04%	0.00 0.06%	0.00 0.00%	0.94%	0.00 0.03%	0.00 0.16%	0.00 0.00%	0.00 0.03%	9.84 1.30%	0.00%	2.11%		0.00%	0.00%	2,799,812.46 100.00%
OTHER EXPENSES	700	66 63,163.28			11,300.00	00 69,203.78	00	00	00 1,856,433.53	00	0†	00	00	00 50,622.03	00		00	00	55 748,889.84		0 V//////				
CAPITAL OUTLAY	600	1,733,267.66	6,367.46	1,535.17	78,204.01	61,430.00	00.0	0.00	0.00	00.0	26,282.40	00.00	0.00	0.00	0.00	85.99	0.00	0.00	17,887.55		1,543,900.40				3,468,960.64
MATERIALS & SUPPLIES	500	1,937,626.94	288,181.69	0.00	179,321.53	286,322.37	0.00	0.00	0.00	93.57	0.00	0.00	0.00	13,545.08	785.44	197.25	0.00	0.00	76,656.30						2,782,730.17
ENERGY SFRVICES	400	6.30			596.14										476.33	20,141.96									21,220.73
PURCHASED	300	5,924,088.90	14,536.74	0.00	692,801.90	1,163,596.63	00.0	00.00	0.00	38,815.19	00.00	00.00	0.00	102,454.10	0.00	59,816.96	00.0	00.0	37,696.10						8,033,806.52
EMPLOYEE BENFFITS	200	6,361,997.66	1,394,304.36	118,280.25	3,470,189.93	1,171,902.61	21,294.51	0.00	5,098.85	19,501.55	0.00	7,868.11	0.00	92,217.17	5,486.10	8,621.11	0.00	4,907.49	25,028.89						12,706,698.59
SALARIFS	100	36,837,511.06 20,817,360.32	4,863,615.44	391,948.52	16,607,932.13 12,175,518.62	4,506,822.52	56,518.58	0.00	20,273.85	68,208.52	0.00	35,957.03	0.00	426,737.78	15,920.59	28,319.90	0.00	16,730.83	48,819.62						43,472,752.12
SA	TOTAL	36,837,511.06	6,567,205.69	511,763.94	16,607,932.13	7,259,277.91	77,813.09	0.00	1,881,806.23	126,618.83	26,282.40	43,825.14	0.00	685,576.16	22,668.46	117,183.17	00.00	21,638.32	954,978.30	0.0	1,543,900.40	8///	00.0	00.0	73,285,981.23
Number		5000	6100	6200	6300	6400	6500	7100	7200	7300	7410	7500	7600	7700	7800	2000	8100	8200	9100	7420	9300		710	720	
EXPENDITIRES	Current:	Instruction	Pupil Personnel Services	Instructional Media Services	Instruction and Curriculum Development Services	Instructional Staff Training Services	Instruction Related Technology	Board	General Administration	School Administration	Facilities Acquisition and Construction	Fiscal Services	Food Services	Central Services	Pupil Transportation Services	Operation of Plant	Maintenance of Plant	Administrative Technology Services	Community Services	Capital Outlay: Facilities Accuisition and Construction	Other Capital Outlay	Debt Service: (Function 9200)	Redemption of Principal	Interest	Total Expenditures

3.82%

4.73%

3.80%

0.03%

10.96%

17.34%

59.32%

100.00%

Object Percentages

Federal

	AI	AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 10-8-08.xls Pinellas 0100 & 0420 2007/08	and K3 Doe C Pine	be Combined Fun Pinellas 0100 & ( 2007/08	unds 0100 and & 0420 3	i 0420 10-8-(	38.xls			Combo
EXPENDITURES Current:	Number	S	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL C OUTLAY E 600	OTHER EXPENSES 700	Percentage of Total Expended
la chi and	2000	20 000 100 000	V2 CV+ COV ++V	21 011 002 011	10 268 318 20	10 63 06	CC NED DEN 24	0 106 607 66	200 40E 70	2000
Punit Personnel Services	6100	42,390,404,40	32.304.741.81	9.197.205.89	303.737.53	0.00	524,863,79	57.933.49	1.921.89	4.50%
Instructional Media Services	6200	13,650,357.04	9,754,693.54	2,744,985.02	77,544.24	3,473.39	170,131.62	897,475.23	2,054.00	1.45%
Instruction and Curriculum Development Services	6300	28,053,640.30	20,222,729.31	5,631,747.16	1,575,247.95	596.14	435,844.10	150,898.87	36,576.77	2.98%
Instructional Staff Training Services	6400	13,422,555.05	8,508,193.93	2,229,440.45	1,665,642.87	0.00	720,666.92	225,748.85	72,862.03	1.43%
Instruction Related Technology	6500	2,000,337.64	1,431,456.64	417,900.16	120,646.79	0.00	30,334.05	00.00	0.00	0.21%
Board	7100	2,023,634.58	771,970.07	752,411.16	145,410.58	0.00	15,697.79	5,216.67	332,928.31	0.22%
General Administration	7200	8,458,752.83	4,687,332.48	1,163,201.72	531,739.86	0.00	123,206.70	33,278.91	1,919,993.16	0.90%
School Administration	7300	58,512,881.56	43,911,070.39	13,371,135.68	592,340.46	0.00	472,831.51	76,008.40	89,495.12	6.22%
Facilities Acquisition and Construction	7410	897,827.84	520,022.42	166,571.65	134,832.71	0.00	13,989.87	61,910.94	500.25	0.09%
Fiscal Services	7500	4,455,687.74	3,049,410.55	943,134.33	323,796.55	0.00	44,086.33	6,326.97	88,933.01	0.47%
Food Services	7600	110,961.02	109,769.88	1,191.14	0.00	0.00	0.00	00.00	0.00	0.01%
Central Services	7700	13,564,952.98	7,701,523.64	2,659,716.21	2,438,708.48	47,969.95	627,033.29	30,726.47	59,274.94	1.44%
Pupil Transportation Services	7800	46,211,045.22	26,326,233.94	10,511,390.00	242,125.98	7,368,128.33	1,722,897.50	8,260.26	32,009.21	4.91%
Operation of Plant	2006	83,738,247.46	25,223,265.05	12,312,182.78	18,212,883.31	26,403,563.98	1,237,534.34	64,288.59	284,529.41	8.90%
Maintenance of Plant	8100	24,987,866.22	7,714,011.87	3,139,572.73	7,217,636.89	518,448.06	3,712,589.59	95,411.04	2,590,196.04	2.66%
Administrative Technology Services	8200	5,404,354.54	3,018,289.54	829,734.99	1,352,369.77	2,312.23	103,431.98	96,647.23	1,568.80	0.57%
Community Services	9100	2,050,897.34	453,938.94	191,569.25	172,625.16	0.00	181,593.57	25,850.41	1,025,320.01	0.22%
Capital Outlay:				0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	467,344.12		0.00	0.00	0.00	0.00	467,344.12	0.00	0.05%
Other Capital Outlay	9300	5,400,234.06		0.00	0.00	0.00	0.00	5,400,234.06	0.00	0.57%
Debt Service: (Function 9200)				0.00	0.00	0.00	0.00	0.00	0.00	
Redemption of Principal	710	1,489,535.90		0.00	0.00	0.00	0.00	00.0	1,489,535.90	0.16%
Interest	720	153,678.85		0.00	0.00	0.00	0.00	0.00	153,678.85	0.02%
Total Expenditures		941,126,426.15	607,191,797.74	185,046,508.49	62,523,726.14	34,374,024.99	27,606,697.27	15,900,188.06	8,483,483.46	100.00%
Object Percentages		100.00%	64.52%	19.66%	6.65%	3.65%	2.93%	1.69%	%06.0	

## SET TWO

## **AFR Function Data**

<u>Three Fiscal Years</u> 2007/08 2006/07 2005/06

**Percent Spent by Function** 

Relative Pinellas Ranking 1 thru 13 1 = Highest % within Function 13 = Lowest % within Function

### **Operating - Functions**

	07	//08	06	5/07	0	<u>5/06</u>
	%	Rank	%	Rank	%	Rank
Function Category						
5xxx Direct Instruction	63.02%	6	62.37%	6	61.10%	9
6100 Pupil Personnel	4.13%	6	4.17%	7	4.28%	6
6200 Media Services	1.51%	5 T(2)	1.54%	7	1.58%	7
6300 Curriculum	1.32%	8	1.59%	7	1.86%	4
6400 Instr Staff Training	0.71%	8	0.37%	11	0.33%	11
6500 Instruction Related Technology	0.22%	11	0.04%	13	0.15%	12
Subtotal Instructional Services	70.91%	10	70.08%	12	69.30%	11
7100 School Board	0.23%	7	0.28%	5	0.16%	9
7200 General Administration	0.76%	1	0.68%	3	0.71%	1
7300 School Administration	6.73%	5	6.80%	6	6.86%	4
7400 Facility Acquisition	0.10%	6	0.11%	7	0.10%	6
7500 Fiscal Services	0.51%	6	0.52%	6	0.44%	8th T(2)
7600 Food Service	0.01%	4	0.01%	4th T(2)	0.03%	N/A
7700 Central Services	1.48%	7	1.50%	8	1.50%	6
7800 Transportation	5.32% *	2	5.62%	2	5.76%	2
7900 Operation of Plant	9.64%	4	10.31%	4	9.92%	2
8100 Plant Maintenance	2.88%	8	2.78%	8	3.38%	6
8200 Admin Technology Services	0.62%	6	0.60%	8	0.64%	5
9100 Community Services	0.13%	8	0.10%	9	0.10%	9
7420 Facilities Capital	0.05%	3 T(2)	0.02%	5th T(2)	0.03%	6
9300 Other Capital Outlay	0.44%	3 T(2)	0.42%	7	0.74%	5
74xx Principal/Interest	0.19%	N/A	0.17%	2	0.33%	N/A
Subtotal Non-Instructional Services	29.09%	N/A	29.92%	N/A	30.70%	N/A
Total	100.00%	<u>N/A</u>	100.00%	N/A	100.00%	N/A

\* Due to an unusual decline in liability insurance this percentage is lower than it would be, had the liability insurance trended consistent with prior years. If the liability insurance increased consistent with prior years, the actual number would have been 5.66%

## Federal Projects - Functions

		07	7/08	(	06/07	C	)5/06
		%	Rank	%	Rank	%	Rank
Function Category							
5xxx Direct Instruc	tion	50.26%	7	49.80%	8	46.14%	7
6100 Pupil Personr		8.96%	7	7.41%	10	7.72%	9
6200 Media Service		0.70%	4	0.67%	5	0.61%	3
6300 Curriculum		22.65%	2	25.98%	1	26.44%	1
6400 Instr Staff Tra	ining	9.91%	8	4.94%	13	4.47%	12
	elated Technology	0.11%	3	0.09%	4th T(2)	0.00%	8th T(5)
Subtotal Instructio		92.59%	5	88.89%	7	85.38%	10
7100 School Board		0.00%	2 T(12)	0.00%	2nd T(12)	0.00%	N/A
7200 General Adm	inistration	2.57%	4	3.98%	1	3.42%	4
7300 School Admir	nistration	0.17%	5	0.26%	5	0.28%	8
7400 Facility Acqui	sition	0.04%	5	0.03%	5th T(2)	0.09%	7
7500 Fiscal Service	es	0.06%	4	0.05%	6th T(2)	0.05%	7
7600 Food Service		0.00%	1 T(12)	0.00%	2nd T(12)	0.00%	N/A
7700 Central Service	ces	0.94%	2	1.72%	2	1.70%	1
7800 Transportatio	n	0.03%	12	0.26%	13	0.08%	12
7900 Operation of I		0.16%	5	0.18%	7th T(2)	0.23%	3
8100 Plant Mainten	ance	0.00%	2 T(11)	0.00%	5th t(9)	0.00%	6th T(7)
8200 Admin Techn	ology Services	0.03%	1 T(2)	0.02%	3	0.00%	3rd T(10)
9100 Community S	ervices	1.30%	8	1.10%	8th T(2)	1.48%	7
7420 Facilities Cap	ital	0.00%	5 T(8)	0.00%	7th T(7)	0.00%	9th T(4)
9300 Other Capital	Outlay	2.11%	5	3.51%	3	7.29%	1
74xx Prinicipal/Inte	rest	0.00%	N/A	0.00%	N/A	0.00%	N/A
Subtotal Non-Inst	ructional Services	7.41%	N/A	11.11%	N/A	14.62%	N/A
Total		100.00%	N/A	100.00%	N/A	100.00%	N/A

### **Combined - Functions**

	07/	08	06/	<u>/07</u>	0	5/06
	%	Rank	%	Rank	%	Rank
Function Category						
5xxx Direct Instruction	62.02%	6	61.27%	6	59.70%	11
6100 Pupil Personnel	4.50%	7	4.45%	8	4.59%	7
6200 Media Services	1.45%	5	1.46%	7	1.49%	6
6300 Curriculum	2.98%	3	3.73%	2	4.13%	2
6400 Instr Staff Training	1.43%	8	0.77%	13	0.71%	12
6500 Instruction Related Technology	0.21%	11	0.05%	13	0.13%	12
Subtotal Instructional Services	72.59%	10	71.73%	12	70.75%	10
7100 School Board	0.22%	6	0.26%	5	0.15%	9
7200 General Administration	0.90%	1	0.97%	2	0.96%	1
7300 School Administration	6.22%	5	6.23%	6	6.26%	6
7400 Facility Acquisition	0.09%	5	0.11%	7	0.10%	6
7500 Fiscal Services	0.47%	5	0.48%	6	0.41%	8
7600 Food Service	0.01%	4	0.01%	4th T(2)	0.03%	N/A
7700 Central Services	1.44%	7 T(2)	1.52%	6	1.52%	6
7800 Transportation	4.91% *	3	5.15%	3	5.24%	2
7900 Operation of Plant	8.90%	4	9.42%	3rd T(2)	9.02%	2
8100 Plant Maintenance	2.66%	7	2.53%	7	3.07%	5
8200 Admin Technology Services	0.57%	6	0.55%	8	0.58%	5
9100 Community Services	0.22%	8	0.18%	9	0.23%	8
7420 Facilities Capital	0.05%	5 T(2)	0.02%	5th T(3)	0.03%	10
9300 Other Capital Outlay	0.57%	3	0.69%	5	1.35%	1
74xx Prinicipal/Interest	0.18%	N/A	0.15%	2	0.30%	N/A
Subtotal Non-Instructional Services	27.41%	N/A	28.27%	N/A	29.25%	N/A
Total	100.00%	<u>N/A</u>	100.00%	<u>N/A</u>	100.00%	<u>N/A</u>

\* Due to an unusual decline in liability insurance this percentage is lower than it would be, had the liability insurance trended consistent with prior years. If the liability insurance increased consistent with prior years, the actual number would have been 5.66%

## SET THREE

## **SUPPORTS SET TWO**

**Thirteen Districts** 

**Percent Spent by Function** 

**Pinellas Rankings Highlighted** 

### AFR Exhibit K1 Doe pg.2 Fund 0100 10-8-08.xls Summary by Function Direct Instruction Order 2007/08

#### Function

	Direct Instr	Pupil Pers Svc	Instr Media Svc	Instrc & Curr Dvlpmnt	Inst Staff Trng	Inst Rel Tech	School Board	Gen. Admin.	Schl Admin
	5000	6100	6200	6300	6400	6500	7100	7200	7300
Polk	65.81%	3.83%	1.59%	0.53%	0.82%	0.54%	0.29%	0.68%	5.82%
Seminole	65.48%	3.60%	1.41%	1.05%	0.79%	0.68%	0.38%	0.45%	6.80%
Brevard	64.86%	3.28%	1.72%	2.38%	0.32%	1.25%	0.17%	0.47%	7.23%
Hillsborough	64.04%	4.31%	1.52%	1.52%	1.32%	1.58%	0.08%	0.71%	6.30%
Duval	63.46%	4.48%	1.85%	1.34%	2.46%	0.95%	0.17%	0.50%	6.21%
Pinellas <b>e</b>	6 63.02%	6 4.13%	5 1.51%	8 1.32%	8 0.71%	11 0.22%	7 0.23%	1 0.76%	5 6.73%
Palm Beach	62.68%	3.03%	1.36%	2.26%	1.02%	0.35%	0.58%	0.58%	6.92%
Miami Dade	61.88%	4.63%	1.51%	1.12%	0.63%	1.26%	0.22%	0.36%	6.36%
Orange	61.69%	2.94%	1.41%	4.88%	0.64%	1.02%	0.34%	0.36%	7.20%
Sarasota	61.62%	6.61%	1.36%	1.06%	2.52%	1.61%	0.32%	0.54%	4.47%
Broward	61.48%	5.15%	1.46%	1.47%	0.47%	0.95%	0.15%	0.58%	6.21%
Lee	59.74%	3.77%	1.11%	1.37%	0.81%	0.67%	0.15%	0.51%	6.56%
Pasco									
	7410	7500	7600	7700	7800	7900	8100	8200	9100
	Facility					Operation of		Admin Tech	
	Acquisition	<b>Fiscal Service</b>	Food Svc	<b>Central Svcs</b>	Pupil Transp.	Plant	Maint of Plant	Svc	Cmmnty Svc
Polk	0.94%	0.40%	0.00%	1.85%	4.41%	7.00%	3.78%	0.67%	0.02%
Seminole	0.05%	0.45%	0.00%	0.90%	5.26%	8.88%	2.26%	0.94%	0.22%
Brevard	0.22%	0.41%	0.05%	1.50%	4.08%	9.69%	1.15%	0.56%	0.05%
Hillsborough			0.04%						
Duval	0.24%		0.00%	1.94%				0.91%	
Pinellas	6 0.10%			7 1.48%		4		6 0.62%	
Palm Beach	0.04%		0.00%					0.39%	2.15%
Miami Dade	0.00%		0.00%					0.04%	1.36%
Orange	0.80%		0.00%	1.32%				1.16%	0.05%
Sarasota	0.01%		0.02%					0.51%	
Broward	0.07%		0.00%					0.99%	0.85%
Lee	0.59%	0.59%	0.00%	1.29%	7.66%	10.60%	2.52%	0.60%	0.88%
Pasco									

	Facilities Aquistion	Other Capital Outlay	Redemp of Princ	Interest
	7420	9300	710	720
Polk	0.47%	0.35%	0.12%	0.08%
Seminole	0.00%	0.17%	0.00%	0.23%
Brevard	0.05%	0.44%	0.00%	0.12%
Hillsborough	0.10%	0.58%	0.00%	0.00%
Duval	0.00%	0.02%	0.00%	0.07%
Pinellas	3 0.05%	3 0.44%	N/A 0.17%	N/A 0.02%
Palm Beach	0.00%	0.13%	0.00%	0.25%
Miami Dade	0.00%	0.19%	0.04%	0.01%
Orange	0.01%	0.37%	0.00%	0.16%
Sarasota	0.00%	0.36%	0.00%	0.00%
Broward	0.00%	0.31%	0.00%	0.16%
Lee Pasco	0.01%	0.57%	0.00%	0.00%

Operating

#### AFR Exhibit K3 Doe pg.7 Fund 0420 10-8-08.xls Summary by Function Direct Instruction Order 2007/08

### Function

7410

7500

7600

	Direct Instr 5000	Pupil Pers Svc 6100		Instrc & Curr Dvlpmnt 6300	Inst Staff Trng 6400	Inst Rel Tech 6500	School Board 7100	Gen. Admin. Sppt 7200	Schl Admin 7300
Miami Dade	66.08%	8.43%	0.80%	13.10%	6.75%	0.01%	0.00%	2.44%	0.04%
Broward	61.87%	5.24%	0.20%	15.37%	9.74%	0.01%	0.00%	0.44%	0.16%
Sarasota	59.87%	11.35%	0.03%	6.47%	12.02%	0.00%	0.00%	2.64%	0.01%
Lee	51.13%	8.36%	0.15%	15.88%	13.17%	0.00%	0.00%	3.03%	0.24%
Seminole	50.42%	18.72%	0.03%	9.42%	10.00%	0.00%	0.00%	1.56%	1.45%
Polk	50.39%	4.81%	0.98%	18.00%	14.00%	0.00%	0.00%	2.31%	0.01%
Pinellas	7 50.26%	7 8.96%	4 0.70%	2 22.65%	8 9.91%	3 0.11%	1 0.00%	4 2.57%	5 0.17%
Brevard	47.38%	13.64%	0.13%	24.22%	7.88%	0.00%	0.00%	2.05%	0.08%
Duval	45.62%	21.96%	0.04%	7.87%	18.51%	0.00%	0.00%	2.63%	0.01%
Palm Beach	45.37%	12.27%	0.03%	18.69%	16.82%	0.01%	0.00%	1.65%	0.01%
Hillsborough	41.27%	7.58%	1.07%	12.81%	7.44%	0.55%	0.00%	1.19%	0.28%
Orange Pasco	37.62%	10.56%	0.41%	20.22%	17.64%	0.15%	0.00%	2.32%	0.26%

						0	Malatar		
	Facility	Fiscal			Pupil	Operation of	Maint of	Admin Tech	
	Acquisition	Service	Food Svc	Central Svcs	Transp.	Plant	Plant	Svc	Cmmnty Svc
Miami Dade	0.00%	0.03%	0.00%	0.17%	0.83%	0.00%	0.00%	0.01%	0.30%
Broward	0.01%	0.07%	0.00%	0.15%	0.90%	0.30%	0.00%	0.03%	3.42%
Sarasota	0.00%	0.00%	0.00%	0.02%	1.73%	0.00%	0.00%	0.00%	1.46%
Lee	0.50%	0.00%	0.00%	0.67%	0.46%	0.07%	0.00%	0.00%	2.92%
Seminole	0.10%	0.00%	0.00%	0.00%	2.49%	0.11%	0.00%	0.00%	2.17%
Polk	0.00%	0.00%	0.00%	2.50%	2.65%	0.26%	0.03%	0.00%	1.38%
Pinellas	5 0.04%	4 0.06%	1 0.00%	2 0.94%	12 0.03%	5 0.16%	2 0.00%	1 0.03%	8 1.30%
Brevard	0.00%	0.00%	0.00%	0.58%	0.60%	0.02%	0.00%	0.00%	0.27%
Duval	0.00%	0.00%	0.00%	0.42%	2.53%	0.20%	0.00%	0.00%	0.20%
Palm Beach	0.00%	0.00%	0.00%	0.41%	1.81%	0.79%	0.00%	0.00%	0.38%
Hillsborough	0.06%	0.37%	0.00%	0.44%	0.58%	0.11%	0.00%	0.00%	24.13%
Orange Pasco	0.24%	0.32%	0.00%	0.35%	5.71%	0.26%	0.00%	0.00%	2.03%

7700

7800

7900

8100

8200

9100

	Facilities	Other Capital	Redemp of	
	Aquistion	Outlay	Princ	Interest
	7420	9300	710	720
Miami Dade	0.00%	1.01%	0.00%	0.00%
Broward	0.00%	2.09%	0.00%	0.00%
Sarasota	0.00%	4.40%	0.00%	0.00%
Lee	3.42%	0.00%	0.00%	0.00%
Seminole	0.00%	3.53%	0.00%	0.00%
Polk	0.00%	2.68%	0.00%	0.00%
Pinellas	5 0.00%	5 2.11%	N/A 0.00%	N/A 0.00%
Brevard	0.06%	3.09%	0.00%	0.00%
Duval	0.00%	0.01%	0.00%	0.00%
Palm Beach	0.00%	1.76%	0.00%	0.00%
Hillsborough	0.05%	2.07%	0.00%	0.00%
Orange Pasco	0.79%	1.12%	0.00%	0.00%

## AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 10-8-08.xls

Summary by Function

Direct Instruction Order 2007/08

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
Polk Seminole Brevard Miami Dade Duval Pinellas Sarasota Broward Hillsborough Palm Beach Orange	64.70% 64.58% 63.71% 62.29% 62.09% 61.53% 61.53% 61.50% 61.41% 61.36% 59.83%	3.90% 4.51% 3.96% 5.00% 5.82% 7 4.50% 6.84% 5.16% 4.69% 3.73% 3.54%	1.55% 1.33% 1.62% 1.44% 1.71% 5 1.45% 1.29% 1.36% 1.47% 1.26% 1.26%	1.55% 3.82% 2.29% 1.84% 4.2.98% 1.33% 2.55% 2.82% 3.51% 6.08%	1.78% 1.34% 0.82% 1.23% 3.68% 8 1.43% 2.99% 1.19% 2.03% 2.21% 1.96%	0.50% 0.64% 1.16% 1.14% 0.88% 1.21% 1.54% 0.88% 1.46% 0.32% 0.95%	0.36% 0.16% 0.20% 0.16% 0.30% 0.30% 0.14% 0.07% 0.54% 0.32%	0.57% 0.77% 0.66% 0.51%	5.40% 6.48% 6.76% 5.74% 5.74% 5.74% 5.74% 5.74% 5.61% 6.40% 6.66%
Lee Pasco	59.15% 7410 Facility	4.08% 7500 Fiscal	1.04% <b>7600</b>	2.35% 7700	1.64% <b>7800</b>	0.63% 7900 Operation of	8100 Maint of	8200 Admin Tech	6.13% <b>9100</b>
Polk Seminole Brevard Miami Dade Duval	Acquisition 0.87% 0.05% 0.20% 0.00% 0.22%	Service 0.37% 0.42% 0.38% 0.63% 0.56%	Food Svc 0.00% 0.00% 0.05% 0.00%	1.90% 0.84% 1.44% 2.08% 1.82%	Pupil Transp. 4.28% 5.09% 3.85% 2.84% 4.64%	Plant 6.51% 8.36% 9.06% 9.39% 6.14%	2.12% 1.08% 3.56% 3.06%	0.88% 0.53% 0.04% 0.84%	Cmmnty Svc 0.12% 0.34% 0.06% 1.25% 0.05%
Pinellas Sarasota Broward Hillsborough Palm Beach Orange	5 0.09% 0.01% 0.07% 0.03% 0.76%	5 0.47% 0.52% 0.44% 0.55% 0.39% 0.45%	4 0.01% 0.02% 0.00% 0.03% 0.00% 0.00%	1.55% 3.03% 1.14% 1.00%	3 4.91% 4.44% 3.93% 4.00% 3.52% 4.68%	4 8.90% 7.92% 7.75% 6.54% 8.88% 6.90%	3.48% 3.13% 1.79% 0.00%	0.92% 0.03% 0.36%	<u>8</u> 0.22% 0.33% 1.05% 4.69% 2.02% 0.20%

	7420	9300	0710	0720
	Facilities Aquistion	Other Capital Outlay	Redemp of Princ	Interest
Polk	0.43%	0.52%	0.11%	0.07%
Seminole	0.00%	0.38%	0.00%	0.22%
Brevard	0.05%	0.62%	0.00%	0.11%
Miami Dade	0.00%	0.27%	0.04%	0.01%
Duval	0.00%	0.02%	0.00%	0.06%
Pinellas	5 0.05%	3 0.57%	N/A 0.16%	N/A 0.02%
Sarasota	0.00%	0.56%	0.00%	0.00%
Broward	0.00%	0.45%	0.00%	0.15%
Hillsborough	0.10%	0.75%	0.00%	0.00%
Palm Beach	0.00%	0.25%	0.00%	0.23%
Orange	0.07%	0.43%	0.00%	0.14%
Lee Pasco	0.24%	0.53%	0.00%	0.00%

Combo

### SET FOUR

### **AFR OBJECT DATA**

<u>Three Fiscal Years</u> 2007/08 2006/07 2005/06

**Percent Spent by Major Object** 

Relative Pinellas Ranking 1 thru 13 1 = Highest % within Major Object 13 = Lowest % within Major Object

### **Operating - Objects**

		07/	08	06/07		05/06	
		%	Rank	%	Rank	%	Rank
Obje	ct Category						
100	Salaries	64.96%	2	64.54%	3	65.56%	3
200	Benefits	19.86%	1	19.75%	2	19.17%	1
Su	btotal HR	84.82%	2	84.29%	3	84.73%	2
300	Purchased Services	6.28%	11	6.44%	12	5.71%	11
400	Energy Services	3.96%	2	3.91%	3	3.98%	3
500	Materials/Supplies	2.86%	9	3.18%	9	3.11%	10
600	Capital Outlay	1.43%	4	1.42%	4	1.53%	4
700	All Other	0.65%	7	0.76%	7	0.94%	6
		15.18%	N/A	15.71%	N/A	15.27%	N/A
Tota	al	100.00%	N/A	100.00%	N/A	100.00%	N/A

### Federal Projects - Objects

		07	/08	06	06/07		5/06
		%	Rank	%	Rank	%	Rank
Obje	ct Category						
100	Salaries	59.32%	1	53.65%	5	53.64%	5
200	Benefits	17.34%	2	15.72%	6	15.09%	6
Su	btotal HR	76.66%	1	69.37%	5	68.73%	6
300	Purchased Services	10.96%	12	11.19%	11	9.09%	9
400	Energy Services	0.03%	4 T(4)	0.03%	5th T(3)	0.03%	3 T(3)
500	Materials/Supplies	3.80%	10	3.90%	11	4.30%	11
600	Capital Outlay	4.73%	7	11.35%	2	14.13%	2
700	All Other	3.82%	7	4.16%	8	3.72%	9
		23.34%	N/A	30.63%	N/A	31.27%	N/A
Tota	al	100.00%	N/A	100.00%	N/A	100.00%	N/A

### Combined Funds Projects - Objects

		07/	08	06	6/07	05/06	
		%	Rank	%	Rank	%	Rank
<u>Obje</u>	ct Category					r.	
100	Salaries	64.52%	2	63.59%	3	64.46%	2
200	Benefits	19.66%	1	19.39%	2	18.79%	1
Su	btotal HR	84.18%	2	82.98%	3	83.25%	2
300	Purchased Services	6.65%	11	6.85%	12	6.02%	11
400	Energy Services	3.65%	2	3.57%	3	3.61%	3
500	Materials/Supplies	2.93%	11	3.25%	11	3.22%	11
600	Capital Outlay	1.69%	4	2.29%	1	2.70%	3
700	All Other	0.90%	7	1.06%	6 T(2)	1.20%	4
		15.82%	N/A	17.02%	N/A	16.75%	N/A
Tota	al	100.00%	N/A	100.00%	N/A	100.00%	N/A

## SET FIVE

## SUPPORTS SET FOUR

**Thirteen Districts** 

**Percent Spent by Major Object** 

**Pinellas Rankings Highlighted** 

### AFR Exhibit K1 Doe pg.2 Fund 0100 10-8-08.xls Summary by Object Sal-Ben Order 2007/08

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	67.02%	19.02%	86.04%	5.63%	3.87%	2.78%	0.69%	0.99%
Pinellas	2 64.96%	1 19.86%	2 84.82%	11 6.28%	2 3.96%	9 2.86%	4 1.43%	7 0.65%
Hillsborough	64.09%	19.21%	83.30%	7.40%	3.14%	3.59%	1.61%	0.96%
Brevard	64.22%	18.95%	83.17%	9.15%	3.44%	2.55%	1.18%	0.50%
Miami Dade	63.24%	19.46%	82.70%	10.14%	2.87%	3.26%	0.60%	0.43%
Sarasota	63.00%	19.38%	82.38%	10.64%	3.07%	2.95%	0.87%	0.09%
Orange	61.40%	19.65%	81.05%	9.99%	3.73%	3.07%	1.32%	0.84%
Palm Beach	61.45%	18.52%	79.97%	8.39%	3.55%	3.30%	0.27%	4.52%
Broward	61.91%	17.22%	79.13%	13.58%	2.81%	3.49%	0.64%	0.35%
Duval	59.56%	19.16%	78.72%	13.26%	2.40%	3.40%	1.96%	0.26%
Lee	57.06%	18.65%	75.71%	14.31%	4.72%	2.84%	1.16%	1.26%
Polk	57.26%	18.10%	75.36%	15.35%	2.79%	3.38%	1.57%	1.55%
Pasco								

### AFR Exhibit K3 Doe pg.7 Fund 0420 10-8-08.xls Summary by Object Sal-Ben Order 2007/08

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
Pinellas	1 59.32%	2 17.34%	1 76.66%	12 10.96%	4 0.03%	10 3.80%	7 4.73%	7 3.82%
Seminole	57.41%	15.59%	73.00%	11.60%	0.03%	5.83%	6.84%	2.70%
Sarasota	54.89%	17.66%	72.55%	11.61%	1.73%	4.18%	5.66%	4.27%
Miami Dade	55.28%	16.68%	71.96%	15.83%	0.01%	4.16%	4.25%	3.79%
Broward	54.64%	16.74%	71.38%	16.34%	0.00%	4.09%	3.63%	4.56%
Brevard	53.53%	16.33%	69.86%	15.26%	0.01%	5.69%	6.44%	2.74%
Palm Beach	50.47%	15.64%	66.11%	16.68%	0.01%	9.29%	3.38%	4.53%
Duval	49.02%	16.42%	65.44%	25.05%	0.07%	3.62%	2.90%	2.92%
Orange	48.53%	14.85%	63.38%	16.40%	0.00%	10.70%	5.11%	4.41%
Polk	45.20%	14.00%	59.20%	22.08%	0.11%	8.10%	5.07%	5.44%
Lee	42.11%	15.24%	57.35%	19.61%	0.03%	6.83%	5.93%	10.25%
Hillsborough	44.62%	12.50%	57.12%	31.89%	0.03%	3.15%	4.65%	3.16%

Pasco

Federal

### AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 10-8-08.xls Summary by Object Sal-Ben Order 2007/08

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	66.44%	18.81%	85.25%	5.99%	3.64%	2.96%	1.06%	1.10%
Pinellas	2 64.52%	1 19.66%	2 84.18%	11 6.65%	2 3.65%	11 2.93%	4 1.69%	7 0.90%
Brevard	63.51%	18.78%	82.29%	9.56%	3.22%	2.76%	1.53%	0.65%
Sarasota	62.61%	19.29%	81.90%	10.69%	3.00%	3.01%	1.10%	0.29%
Miami Dade	62.46%	19.19%	81.65%	10.70%	2.59%	3.35%	0.96%	0.76%
Hillsborough	61.84%	18.44%	80.28%	10.23%	2.79%	3.53%	1.96%	1.22%
Orange	60.40%	19.27%	79.67%	10.49%	3.44%	3.66%	1.61%	1.12%
Palm Beach	60.62%	18.30%	78.92%	9.01%	3.28%	3.75%	0.51%	4.52%
Broward	61.34%	17.18%	78.52%	13.80%	2.59%	3.54%	0.87%	0.67%
Duval	58.75%	19.14%	77.89%	14.16%	2.22%	3.42%	2.03%	0.47%
Lee	56.05%	18.42%	74.47%	14.66%	4.41%	3.11%	1.49%	1.87%
Polk	56.38%	17.80%	74.18%	15.84%	2.59%	3.73%	1.83%	1.83%

Pasco

Combo