

“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**

**Palm Beach
*Pasco
Pinellas
Polk
Sarasota
Seminole**

***Pasco data unavailable**

**Funds
Operating
Federal
“Combo”**

SET ONE

Pinellas Expenditure Matrix

Fiscal Year 2007/08

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

AFR Exhibit K1 Doe pg.2 Fund 0100 10-8-08.xls
Pinellas 0100
2007/08

Operating

EXPENDITURES	Number	Percentage of Total Expended									
		Current:									
		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	ENERGY SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	700	Percentage of Total Expended	
TOTAL	100	200	300	400	500	600	700	Percentage of Total Expended			
Instruction	5000	546,843,718.40	390,665,783.42	112,421,420.51	21,492,348.11	29,526.61	15,532,337.38	6,463,359.89	238,942.48	63.02%	
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	1,721.89	4.13%	
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	2,054.00	1.51%	
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	25,276.77	1.32%	
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	3,658.25	0.71%	
Instruction Related Technology	6500	1,922,524.55	1,374,938.06	396,605.65	120,646.79	0.00	30,334.05	0.00	0.00	0.22%	
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	0.23%	
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	63,559.63	0.76%	
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	89,495.12	6.73%	
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	500.25	0.10%	
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	88,933.01	0.51%	
Food Services	7600	110,961.02	109,769.88	1,191.14	0.00	0.00	0.00	0.00	0.00	0.01%	
Central Services	7700	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	8,652.91	1.48%	
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	32,009.21	5.32%	
Operation of Plant	7900	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	284,529.41	9.64%	
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	2.88%	
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	1,568.80	0.62%	
Community Services	9100	1,095,919.04	405,119.32	166,540.36	134,929.06	0.00	104,937.27	7,962.86	276,430.17	0.13%	
Capital Outlay:											
Facilities Acquisition and Construction	7420	467,344.12						467,344.12		0.05%	
Other Capital Outlay	9300	3,856,333.66						3,856,333.66		0.44%	
Debt Service: (Function 9200)											
Redemption of Principal	710	1,489,535.90							1,489,535.90	0.17%	
Interest	720	153,678.85							153,678.85	0.02%	
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	5,683,671.00	100.00%	

Object Percentages

100.00%	64.96%	19.86%	6.28%	2.86%	1.43%	0.65%
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AFR Exhibit K3 Doe pg.7 Fund 0420 10-8-08.xls
Pinellas 0420
2007/08

Federal

EXPENDITURES Current:	Number	Percentage of Total Expended									
		TOTAL	100	200	300	400	500	600	700	OTHER EXPENSES	Percentage of Total Expended
Instruction	5000	36,837,511.06	20,817,360.32	6,361,997.66	5,924,088.90	6.30	1,937,626.94	1,733,267.66	63,163.28		50.26%
Pupil Personnel Services	6100	6,567,205.69	4,863,615.44	1,394,304.36	14,536.74		288,181.69	6,367.46	200.00		8.96%
Instructional Media Services	6200	511,763.94	391,948.52	118,280.25	0.00		0.00	1,535.17	0.00		0.70%
Instruction and Curriculum Development Services	6300	16,607,932.13	12,175,518.62	3,470,189.93	692,801.90	596.14	179,321.53	78,204.01	11,300.00		22.65%
Instructional Staff Training Services	6400	7,259,277.91	4,506,822.52	1,171,902.61	1,163,596.63		286,322.37	61,430.00	69,203.78		9.91%
Instruction Related Technology	6500	77,813.09	56,518.58	21,294.51	0.00		0.00	0.00	0.00		0.11%
Board	7100	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00%
General Administration	7200	1,881,806.23	20,273.85	5,098.85	0.00		0.00	0.00	1,856,433.53		2.57%
School Administration	7300	126,618.83	68,208.52	19,501.55	38,815.19		93.57	0.00	0.00		0.17%
Facilities Acquisition and Construction	7410	26,282.40	0.00	0.00	0.00		0.00	26,282.40	0.00		0.04%
Fiscal Services	7500	43,825.14	35,957.03	7,868.11	0.00		0.00	0.00	0.00		0.06%
Food Services	7600	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00%
Central Services	7700	685,576.16	426,737.78	92,217.17	102,454.10		13,545.08	0.00	50,622.03		0.94%
Pupil Transportation Services	7800	22,668.46	15,920.59	5,486.10	0.00	476.33	785.44	0.00	0.00		0.03%
Operation of Plant	7900	117,183.17	28,319.90	8,621.11	59,816.96	20,141.96	197.25	85.99	0.00		0.16%
Maintenance of Plant	8100	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00%
Administrative Technology Services	8200	21,638.32	16,730.83	4,907.49	0.00		0.00	0.00	0.00		0.03%
Community Services	9100	954,978.30	48,819.62	25,028.89	37,696.10		76,656.30	17,887.55	748,889.84		1.30%
Capital Outlay:											
Facilities Acquisition and Construction	7420	0.00									0.00%
Other Capital Outlay	9300	1,543,900.40						1,543,900.40			2.11%
Debt Service: (Function 9200)											
Redemption of Principal	710	0.00									0.00%
Interest	720	0.00									0.00%
Total Expenditures		73,285,981.23	43,472,762.12	12,706,698.59	8,033,806.52	21,220.73	2,782,730.17	3,468,960.64	2,799,812.46		100.00%

Object Percentages 100.00% 59.32% 17.34% 10.96% 0.03% 3.80% 4.73% 3.82%

AFR Exhibit K1 and K3 Doe Combined Funds 0100 and 0420 10-8-08.xls
Pinellas 0100 & 0420
2007/08

Combo

EXPENDITURES		Number	Percentage of Total								
Current:			TOTAL	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700	Expend
Instruction	5000		583,681,229.46	411,483,143.74	118,783,418.17	27,416,437.01	29,532.91	17,469,964.32	8,196,627.55	302,105.76	62.02%
Pupil 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	0.00	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	0.00	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	7900		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	0.00	1,489,535.90	0.16%
Interest	720		153,678.85							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%	0.90%	

SET TWO

AFR Function Data

Three Fiscal Years

2007/08

2006/07

2005/06

Percent Spent by Function

Relative Pinellas Ranking 1 thru 13

1 = Highest % within Function

13 = 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>07/08</u>		<u>06/07</u>		<u>05/06</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
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%	N/A	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%

Pinellas Comparisons
Twelve District
AFR Data - Three Years
Fund 420

Federal

Federal Projects - Functions

<u>Function Category</u>	<u>07/08</u>		<u>06/07</u>		<u>05/06</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	50.26%	7	49.80%	8	46.14%	7
6100 Pupil Personnel	8.96%	7	7.41%	10	7.72%	9
6200 Media Services	0.70%	4	0.67%	5	0.61%	3
6300 Curriculum	22.65%	2	25.98%	1	26.44%	1
6400 Instr Staff Training	9.91%	8	4.94%	13	4.47%	12
6500 Instruction Related Technology	0.11%	3	0.09%	4th T(2)	0.00%	8th T(5)
Subtotal Instructional Services	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 Administration	2.57%	4	3.98%	1	3.42%	4
7300 School Administration	0.17%	5	0.26%	5	0.28%	8
7400 Facility Acquisition	0.04%	5	0.03%	5th T(2)	0.09%	7
7500 Fiscal Services	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 Services	0.94%	2	1.72%	2	1.70%	1
7800 Transportation	0.03%	12	0.26%	13	0.08%	12
7900 Operation of Plant	0.16%	5	0.18%	7th T(2)	0.23%	3
8100 Plant Maintenance	0.00%	2 T(11)	0.00%	5th t(9)	0.00%	6th T(7)
8200 Admin Technology Services	0.03%	1 T(2)	0.02%	3	0.00%	3rd T(10)
9100 Community Services	1.30%	8	1.10%	8th T(2)	1.48%	7
7420 Facilities Capital	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/Interest	0.00%	N/A	0.00%	N/A	0.00%	N/A
Subtotal Non-Instructional 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

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

Combo

Combined - Functions

<u>Function Category</u>	<u>07/08</u>		<u>06/07</u>		<u>05/06</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
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	<u>72.59%</u>	<u>10</u>	<u>71.73%</u>	<u>12</u>	<u>70.75%</u>	<u>10</u>
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	<u>27.41%</u>	<u>N/A</u>	<u>28.27%</u>	<u>N/A</u>	<u>29.25%</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>

* 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

Funds

Operating (100)

Federal (420)

Combo (100 + 420)

Summary by Function
Direct Instruction Order
2007/08

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	65.81%	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	63.02%	4.13%	1.51%	1.32%	0.71%	0.22%	0.23%	0.76%	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	Fiscal Service	Food Svc	Central Svcs	Pupil Transp.	Operation of	Maint of Plant	Admin Tech	Cmmnty Svc
	Acquisition					Plant		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	0.07%	0.57%	0.04%	1.23%	4.44%	7.37%	2.02%	0.04%	2.16%
Duval	0.24%	0.61%	0.00%	1.94%	4.82%	6.63%	3.31%	0.91%	0.03%
Pinellas	0.10%	0.51%	0.01%	1.48%	5.32%	9.64%	2.88%	0.62%	0.13%
Palm Beach	0.04%	0.42%	0.00%	1.05%	3.66%	9.54%	3.59%	0.39%	2.15%
Miami Dade	0.00%	0.69%	0.00%	2.29%	3.05%	10.41%	3.95%	0.04%	1.36%
Orange	0.80%	0.47%	0.00%	1.32%	4.59%	7.46%	3.13%	1.16%	0.05%
Sarasota	0.01%	0.55%	0.02%	1.62%	4.57%	8.32%	3.66%	0.51%	0.27%
Broward	0.07%	0.48%	0.00%	3.27%	4.18%	8.38%	3.39%	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 Other Capital Redemp of
Aquisition Outlay 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	0.05%	0.44%	0.17%	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	0.01%	0.57%	0.00%	0.00%
Pasco				

SET FOUR

AFR OBJECT DATA

Three Fiscal Years

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

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>07/08</u>		<u>06/07</u>		<u>05/06</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	64.96%	2	64.54%	3	65.56%	3
200 Benefits	19.86%	1	19.75%	2	19.17%	1
Subtotal 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
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>07/08</u>		<u>06/07</u>		<u>05/06</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	59.32%	1	53.65%	5	53.64%	5
200 Benefits	17.34%	2	15.72%	6	15.09%	6
Subtotal 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
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 Funds Projects - Objects

<u>Object Category</u>	<u>07/08</u>		<u>06/07</u>		<u>05/06</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	64.52%	2	63.59%	3	64.46%	2
200 Benefits	19.66%	1	19.39%	2	18.79%	1
Subtotal 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
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 FIVE

SUPPORTS SET FOUR

Thirteen 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 10-8-08.xls
Summary by Object
Sal-Ben Order
2007/08

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	67.02%	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								

Salaries 100		Benefits 200		Sal - Ben 01xx + 02xx		Purchased Services 300		Energy Services 400		Materials and Supplies 500		Capital Outlay 600		Other Expenses 700	
1	59.32%	2	17.34%	1	76.66%	12	10.96%	4	0.03%	10	3.80%	7	4.73%	7	3.82%
	57.41%		15.59%		73.00%		11.60%		0.03%		5.83%		6.84%		2.70%
	54.89%		17.66%		72.55%		11.61%		1.73%		4.18%		5.66%		4.27%
	55.28%		16.68%		71.96%		15.83%		0.01%		4.16%		4.25%		3.79%
	54.64%		16.74%		71.38%		16.34%		0.00%		4.09%		3.63%		4.56%
	53.53%		16.33%		69.86%		15.26%		0.01%		5.69%		6.44%		2.74%
	50.47%		15.64%		66.11%		16.68%		0.01%		9.29%		3.38%		4.53%
	49.02%		16.42%		65.44%		25.05%		0.07%		3.62%		2.90%		2.92%
	48.53%		14.85%		63.38%		16.40%		0.00%		10.70%		5.11%		4.41%
	45.20%		14.00%		59.20%		22.08%		0.11%		8.10%		5.07%		5.44%
	42.11%		15.24%		57.35%		19.61%		0.03%		6.83%		5.93%		10.25%
	44.62%		12.50%		57.12%		31.89%		0.03%		3.15%		4.65%		3.16%

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

Combo

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								