

YELLOW BRICK ROAD

COMPARATIVE DATA REPORT

**Three Prior Fiscal Years
2006/07 through 2008/09**

Source: Annual Financial Reports (AFRs)

Districts (13):

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

Funds:

**Operating
Federal
“Combo”**

SET ONE

Pinellas Expenditure Matrix

Fiscal Year 2008/09

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

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Pinellas 0100
2008/09

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	539,574,040.80	384,051,115.56	115,131,438.24	20,391,907.94	26,569.45	14,085,007.77	5,641,687.86	246,313.98	63.85%
Pupil Personnel Services	6100	34,869,270.29	26,484,043.53	7,952,147.26	251,664.38	0.00	157,700.28	22,396.92	1,317.92	4.13%
Instructional Media Services	6200	12,712,332.29	8,930,725.57	2,579,623.06	111,620.18	2,441.66	174,781.26	911,268.56	1,872.00	1.50%
Instruction and Curriculum Development Services	6300	9,082,615.38	6,442,891.47	1,822,181.16	549,719.37	0.00	183,669.25	44,539.31	39,614.82	1.07%
Instructional Staff Training Services	6400	3,374,652.79	2,037,697.71	476,695.54	461,382.60	0.00	300,213.00	94,414.69	4,249.25	0.40%
Instruction Related Technology	6500	2,825,343.20	1,630,759.32	492,893.88	509,143.73	0.00	166,816.00	9,453.56	16,276.71	0.33%
Board	7100	1,770,534.04	796,352.23	611,383.99	142,298.84	0.00	11,469.56	5,603.47	203,425.95	0.21%
General Administration	7200	3,940,310.16	2,668,479.27	684,146.63	261,947.25	0.00	94,757.63	172,590.54	58,388.84	0.47%
School Administration	7300	54,974,915.10	40,780,903.94	13,182,164.98	513,131.46	0.00	373,044.56	61,256.56	64,413.60	6.51%
Facilities Acquisition and Construction	7410	721,097.68	488,535.82	146,957.50	68,420.89	0.00	14,160.56	3,022.91	0.00	0.09%
Fiscal Services	7500	4,408,982.77	3,071,646.08	976,336.65	230,623.64	0.00	37,942.20	3,979.01	88,455.19	0.52%
Food Services	7600	220,580.28	212,396.71	5,683.57	1,500.00	0.00	1,000.00	0.00	0.00	0.03%
Central Services	7700	11,927,641.18	7,180,231.98	2,549,522.85	1,887,003.69	34,014.22	249,029.03	26,978.23	861.18	1.41%
Pupil Transportation Services	7800	45,425,870.23	25,551,119.51	11,111,549.42	421,320.00	5,584,543.30	2,727,525.59	2,543.36	27,269.05	5.38%
Operation of Plant	7900	83,718,459.32	24,998,565.76	12,581,917.37	16,577,418.19	27,710,975.88	1,239,452.35	97,150.26	512,979.51	9.91%
Maintenance of Plant	8100	23,896,682.02	6,247,243.67	2,761,604.13	7,697,659.72	369,102.53	4,243,570.91	51,189.81	2,526,311.25	2.83%
Administrative Technology Services	8200	5,766,526.90	3,313,357.80	964,720.50	1,234,222.87	2,167.56	108,900.75	139,578.52	3,578.90	0.68%
Community Services	9100	1,135,732.39	337,587.59	138,064.15	107,368.42	0.00	111,766.81	6,242.74	434,702.68	0.13%
Capital Outlay:										
Facilities Acquisition and Construction	7420	184,497.63						184,497.63		0.02%
Other Capital Outlay	9300	3,654,544.94						3,654,544.94		0.43%
Debt Service: (Function 9200)										
Redemption of Principal	710	779,520.28							779,520.28	0.09%
Interest	720	93,081.77							93,081.77	0.01%
Total Expenditures		845,057,231.44	545,223,653.52	174,169,030.88	51,418,353.17	33,729,814.60	24,280,807.51	11,132,938.88	5,102,632.88	100.00%
Object Percentages		100.00%	64.52%	20.61%	6.09%	3.99%	2.87%	1.32%	0.60%	

AFR Exhibit K3 Doe pg.7 Fund 0420 10-8-08.xls
Pinellas 0420
2008/09

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	38,538,489.05	21,877,928.97	6,833,880.87	5,670,161.49		1,927,697.33	2,159,666.75	69,153.64	50.88%
Pupil Personnel Services	6100	9,692,200.72	7,297,677.21	2,106,842.39	61,829.45		201,967.71	19,891.86	3,992.10	12.80%
Instructional Media Services	6200	353,557.30	262,989.36	90,512.56	55.38		0.00	0.00	0.00	0.47%
Instruction and Curriculum Development Services	6300	10,830,207.69	7,262,460.80	2,178,273.19	1,181,117.52	492.08	103,483.40	100,378.70	4,002.00	14.30%
Instructional Staff Training Services	6400	9,870,266.18	6,616,716.19	1,839,517.56	1,061,881.71		213,896.00	100,871.40	37,383.32	13.03%
Instruction Related Technology	6500	105,625.47	77,669.77	27,955.70	0.00		0.00	0.00	0.00	0.14%
Board	7100	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%
General Administration	7200	2,109,928.42	23,472.28	12,516.20	0.00		0.00	0.00	2,073,939.94	2.79%
School Administration	7300	171,122.29	113,739.91	19,465.09	26,342.34		8,197.20	882.75	2,495.00	0.23%
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%
Fiscal Services	7500	43,854.17	35,957.03	7,897.14	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	569,159.60	228,419.08	66,141.19	204,386.50		8,147.88	0.00	62,064.95	0.75%
Pupil Transportation Services	7800	58,741.90	18,162.79	5,800.75	27,495.35	2,549.04	4,733.97	0.00	0.00	0.08%
Operation of Plant	7900	137,585.84	48,207.95	13,986.32	44,432.36	21,099.61	5,869.00	3,990.60	0.00	0.18%
Maintenance of Plant	8100	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%
Administrative Technology Services	8200	36,433.30	27,726.05	8,707.25	0.00		0.00	0.00	0.00	0.05%
Community Services	9100	1,653,180.51	7,115.07	4,050.44	46,913.47		126,637.95	47,915.12	1,420,548.46	2.18%
Capital Outlay:										
Facilities Acquisition and Construction	7420	0.00								0.00%
Other Capital Outlay	9300	1,556,969.35						1,556,969.35		2.06%
Debt Service: (Function 9200)										
Redemption of Principal	710	0.00								0.00%
Interest	720	0.00								0.00%
Total Expenditures		75,727,321.79	43,898,242.46	13,215,546.65	8,324,615.57	24,140.73	2,600,630.44	3,990,566.53	3,673,579.41	100.00%
Object Percentages		100.00%	57.98%	17.45%	10.99%	0.03%	3.43%	5.27%	4.85%	

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420.xls
Pinellas 0100 & 0420
2008/09

Combo

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	578,112,529.85	405,929,044.53	121,965,319.11	26,062,069.43	26,569.45	16,012,705.10	7,801,354.61	315,467.62	62.78%
Pupil Personnel Services	6100	44,561,471.01	33,781,720.74	10,058,989.65	313,493.83	0.00	359,667.99	42,288.78	5,310.02	4.84%
Instructional Media Services	6200	13,065,889.59	9,193,714.93	2,670,135.62	111,675.56	2,441.66	174,781.26	911,268.56	1,872.00	1.42%
Instruction and Curriculum Development Services	6300	19,912,823.07	13,705,352.27	4,000,454.35	1,730,836.89	492.08	287,152.65	144,918.01	43,616.82	2.16%
Instructional Staff Training Services	6400	13,244,918.97	8,654,413.90	2,316,213.10	1,523,264.31	0.00	514,109.00	195,286.09	41,632.57	1.44%
Instruction Related Technology	6500	2,930,968.67	1,708,429.09	520,849.58	509,143.73	0.00	166,816.00	9,453.56	16,276.71	0.32%
Board	7100	1,770,534.04	796,352.23	611,383.99	142,298.84	0.00	11,469.56	5,603.47	203,425.95	0.19%
General Administration	7200	6,050,238.58	2,691,951.55	696,662.83	261,947.25	0.00	94,757.63	172,590.54	2,132,328.78	0.66%
School Administration	7300	55,146,037.39	40,894,643.85	13,201,630.07	539,473.80	0.00	381,241.76	62,139.31	66,908.60	5.99%
Facilities Acquisition and Construction	7410	721,097.68	488,535.82	146,957.50	68,420.89	0.00	14,160.56	3,022.91	0.00	0.08%
Fiscal Services	7500	4,452,836.94	3,107,603.11	984,233.79	230,623.64	0.00	37,942.20	3,979.01	88,455.19	0.48%
Food Services	7600	220,580.28	212,396.71	5,683.57	1,500.00	0.00	1,000.00	0.00	0.00	0.02%
Central Services	7700	12,496,800.78	7,408,651.06	2,615,664.04	2,091,390.19	34,014.22	257,176.91	26,978.23	62,926.13	1.36%
Pupil Transportation Services	7800	45,484,612.13	25,569,282.30	11,117,350.17	448,815.35	5,587,092.34	2,732,259.56	2,543.36	27,269.05	4.94%
Operation of Plant	7900	83,856,045.16	25,046,773.71	12,595,903.69	16,621,850.55	27,732,075.49	1,245,321.35	101,140.86	512,979.51	9.11%
Maintenance of Plant	8100	23,896,682.02	6,247,243.67	2,761,604.13	7,697,659.72	369,102.53	4,243,570.91	51,189.81	2,526,311.25	2.60%
Administrative Technology Services	8200	5,802,960.20	3,341,083.85	973,427.75	1,234,222.87	2,167.56	108,900.75	139,578.52	3,578.90	0.63%
Community Services	9100	2,788,912.90	344,702.66	142,114.59	154,281.89	0.00	238,404.76	54,157.86	1,855,251.14	0.30%
Capital Outlay:				0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	184,497.63		0.00	0.00	0.00	0.00	184,497.63	0.00	0.02%
Other Capital Outlay	9300	5,211,514.29		0.00	0.00	0.00	0.00	5,211,514.29	0.00	0.57%
Debt Service: (Function 9200)				0.00	0.00	0.00	0.00	0.00	0.00	
Redemption of Principal	710	779,520.28		0.00	0.00	0.00	0.00	0.00	779,520.28	0.08%
Interest	720	93,081.77		0.00	0.00	0.00	0.00	0.00	93,081.77	0.01%
Total Expenditures		920,784,553.23	589,121,895.98	187,384,577.53	59,742,968.74	33,753,955.33	26,881,437.95	15,123,505.41	8,776,212.29	100.00%
Object Percentages		100.00%	63.98%	20.35%	6.49%	3.67%	2.92%	1.64%	0.95%	

SET TWO

AFR Function Data

Three Fiscal Years

2008/09

2007/08

2006/07

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>08/09</u>		<u>07/08</u>		<u>06/07</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	63.85%	6	63.02%	6	62.37%	6
6100 Pupil Personnel	4.13%	7	4.13%	6	4.17%	7
6200 Media Services	1.50%	4 T(3)	1.51%	5 T(2)	1.54%	7
6300 Curriculum	1.07%	8	1.32%	8	1.59%	7
6400 Instr Staff Training	0.40%	12	0.71%	8	0.37%	11
6500 Instruction Related Technology	0.33%	11 T(2)	0.22%	11	0.04%	13
Subtotal Instructional Services	<u>71.28%</u>	<u>12</u>	<u>70.91%</u>	<u>10</u>	<u>70.08%</u>	<u>12</u>
7100 School Board	0.21%	8	0.23%	7	0.28%	5
7200 General Administration	0.47%	5	0.76%	1	0.68%	3
7300 School Administration	6.51%	7	6.73%	5	6.80%	6
7400 Facility Acquisition	0.09%	7	0.10%	6	0.11%	7
7500 Fiscal Services	0.52%	4 T(2)	0.51%	6	0.52%	6
7600 Food Service	0.03%	3	0.01%	4	0.01%	4th T(2)
7700 Central Services	1.41%	6	1.48%	7	1.50%	8
7800 Transportation	5.38%	3	5.32% *	2	5.62%	2
7900 Operation of Plant	9.91%	3	9.64%	4	10.31%	4
8100 Plant Maintenance	2.83%	7	2.88%	8	2.78%	8
8200 Admin Technology Services	0.68%	5	0.62%	6	0.60%	8
9100 Community Services	0.13%	9	0.13%	8	0.10%	9
7420 Facilities Capital	0.02%	4	0.05%	3 T(2)	0.02%	5th T(2)
9300 Other Capital Outlay	0.43%	1	0.44%	3 T(2)	0.42%	7
74xx Principal/Interest	0.10%	N/A	0.19%	N/A	0.17%	2
Subtotal Non-Instructional Services	<u>28.72%</u>	<u>N/A</u>	<u>29.09%</u>	<u>N/A</u>	<u>29.92%</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>08/09</u>		<u>07/08</u>		<u>06/07</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	50.88%	7	50.26%	7	49.80%	8
6100 Pupil Personnel	12.80%	5	8.96%	7	7.41%	10
6200 Media Services	0.47%	5	0.70%	4	0.67%	5
6300 Curriculum	14.30%	6	22.65%	2	25.98%	1
6400 Instr Staff Training	13.03%	6	9.91%	8	4.94%	13
6500 Instruction Related Technology	0.14%	3	0.11%	3	0.09%	4th T(2)
Subtotal Instructional Services	91.62%	6	92.59%	5	88.89%	7
7100 School Board	0.00%	2 T(12)	0.00%	2 T(12)	0.00%	2nd T(12)
7200 General Administration	2.79%	5	2.57%	4	3.98%	1
7300 School Administration	0.23%	5	0.17%	5	0.26%	5
7400 Facility Acquisition	0.00%	6 T(7)	0.04%	5	0.03%	5th T(2)
7500 Fiscal Services	0.06%	6 T(2)	0.06%	4	0.05%	6th T(2)
7600 Food Service	0.00%	3 T(11)	0.00%	1 T(12)	0.00%	2nd T(12)
7700 Central Services	0.75%	4	0.94%	2	1.72%	2
7800 Transportation	0.08%	13	0.03%	12	0.26%	13
7900 Operation of Plant	0.18%	5	0.16%	5	0.18%	7th T(2)
8100 Plant Maintenance	0.00%	5 T(9)	0.00%	2 T(11)	0.00%	5th t(9)
8200 Admin Technology Services	0.05%	2	0.03%	1 T(2)	0.02%	3
9100 Community Services	2.18%	5	1.30%	8	1.10%	8th T(2)
7420 Facilities Capital	0.00%	7 T(5)	0.00%	5 T(8)	0.00%	7th T(7)
9300 Other Capital Outlay	2.06%	5	2.11%	5	3.51%	3
74xx Principal/Interest	0.00%	N/A	0.00%	N/A	0.00%	N/A
Subtotal Non-Instructional Services	8.38%	N/A	7.41%	N/A	11.11%	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>08/09</u>		<u>07/08</u>		<u>06/07</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	62.78%	6	62.02%	6	61.27%	6
6100 Pupil Personnel	4.84%	6 T(2)	4.50%	7	4.45%	8
6200 Media Services	1.42%	7	1.45%	5	1.46%	7
6300 Curriculum	2.16%	6	2.98%	3	3.73%	2
6400 Instr Staff Training	1.44%	8	1.43%	8	0.77%	13
6500 Instruction Related Technology	0.32%	11	0.21%	11	0.05%	13
Subtotal Instructional Services	72.96%	12	72.59%	10	71.73%	12
7100 School Board	0.19%	8	0.22%	6	0.26%	5
7200 General Administration	0.66%	4	0.90%	1	0.97%	2
7300 School Administration	5.99%	6	6.22%	5	6.23%	6
7400 Facility Acquisition	0.08%	7	0.09%	5	0.11%	7
7500 Fiscal Services	0.48%	4	0.47%	5	0.48%	6
7600 Food Service	0.02%	4 T(2)	0.01%	4	0.01%	4th T(2)
7700 Central Services	1.36%	6	1.44%	7 T(2)	1.52%	6
7800 Transportation	4.94%	3	4.91% *	3	5.15%	3
7900 Operation of Plant	9.11%	3	8.90%	4	9.42%	3rd T(2)
8100 Plant Maintenance	2.60%	6	2.66%	7	2.53%	7
8200 Admin Technology Services	0.63%	8	0.57%	6	0.55%	8
9100 Community Services	0.30%	9	0.22%	8	0.18%	9
7420 Facilities Capital	0.02%	4 T(2)	0.05%	5 T(2)	0.02%	5th T(3)
9300 Other Capital Outlay	0.57%	3	0.57%	3	0.69%	5
74xx Principal/Interest	0.09%	N/A	0.18%	N/A	0.15%	2
Subtotal Non-Instructional Services	27.04%	N/A	27.41%	N/A	28.27%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

SET THREE

SUPPORTS SET TWO

Thirteen Districts

Percent Spent by Function

Pinellas Rankings Highlighted

Funds

Operating (100)

Federal (420)

Combo (100 + 420)

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Summary by Function
Direct Instruction Order
2008/09

Operating

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	65.51%	3.94%	1.32%	0.90%	0.75%	0.72%	0.27%	0.45%	6.62%
Polk	65.43%	3.94%	1.51%	0.50%	0.56%	0.59%	0.36%	0.48%	5.85%
Brevard	65.40%	3.11%	1.75%	2.38%	0.26%	1.41%	0.24%	0.45%	7.39%
Hillsborough	64.70%	4.20%	1.50%	1.34%	1.34%	1.49%	0.09%	0.39%	6.24%
Palm Beach	63.93%	3.02%	1.36%	2.34%	1.02%	0.33%	0.38%	0.53%	6.98%
Pinellas	63.85%	4.13%	1.50%	1.07%	0.40%	0.33%	0.21%	0.47%	6.51%
Sarasota	63.29%	6.22%	1.50%	0.93%	1.14%	0.71%	0.29%	0.49%	4.55%
Duval	63.23%	4.91%	1.75%	0.97%	2.39%	0.90%	0.20%	0.42%	6.11%
Miami Dade	62.99%	4.52%	1.37%	0.72%	0.43%	1.17%	0.24%	0.34%	6.50%
Broward	62.30%	5.17%	1.49%	1.49%	0.42%	0.94%	0.15%	0.52%	6.25%
Orange	61.86%	2.88%	1.27%	4.89%	0.71%	1.05%	0.24%	0.37%	7.44%
Pasco	61.51%	5.31%	2.00%	1.33%	1.05%	1.29%	0.53%	0.27%	6.93%
Lee	61.23%	3.64%	0.96%	1.12%	0.69%	0.71%	0.13%	0.40%	6.63%

	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	0.05%	0.46%	0.00%	0.96%	5.01%	9.10%	2.32%	1.02%	0.22%
Polk	0.85%	0.37%	0.00%	1.88%	4.49%	6.90%	3.52%	0.72%	0.02%
Brevard	0.20%	0.43%	0.05%	1.17%	4.08%	9.56%	0.73%	0.80%	0.07%
Hillsborough	0.04%	0.43%	0.04%	1.38%	4.43%	7.41%	2.04%	0.04%	2.46%
Palm Beach	0.06%	0.42%	0.00%	1.02%	3.21%	9.33%	3.36%	0.40%	2.12%
Pinellas	0.09%	0.52%	0.03%	1.41%	5.38%	9.91%	2.83%	0.68%	0.13%
Sarasota	0.00%	0.55%	0.02%	1.57%	4.40%	8.98%	4.41%	0.50%	0.28%
Duval	0.15%	0.61%	0.00%	1.81%	5.11%	7.09%	3.20%	0.91%	0.07%
Miami Dade	0.00%	0.52%	0.00%	1.99%	3.06%	10.70%	3.97%	0.04%	1.25%
Broward	0.03%	0.49%	0.00%	2.97%	4.12%	8.72%	2.99%	0.93%	0.74%
Orange	0.82%	0.45%	0.00%	1.23%	4.39%	7.78%	2.68%	1.33%	0.05%
Pasco	0.41%	0.48%	0.04%	1.31%	5.40%	8.73%	2.58%	0.61%	0.14%
Lee	1.13%	0.58%	0.00%	1.22%	7.08%	10.26%	2.37%	0.70%	0.76%

	7420	9300	0710	0720
	Facilities Aquisition	Other Capital Outlay	Redemp of Princ	Interest
Seminole	0.00%	0.18%	0.00%	0.20%
Polk	0.19%	0.41%	1.38%	0.05%
Brevard	0.07%	0.24%	0.00%	0.21%
Hillsborough	0.05%	0.39%	0.00%	0.00%
Palm Beach	0.00%	0.04%	0.00%	0.15%
Pinellas	0.02%	0.43%	N/A	0.09%
Sarasota	0.00%	0.17%	0.00%	0.00%
Duval	0.00%	0.14%	0.00%	0.03%
Miami Dade	0.00%	0.03%	0.05%	0.11%
Broward	0.00%	0.17%	0.00%	0.11%
Orange	0.01%	0.31%	0.00%	0.24%
Pasco	0.00%	0.08%	0.00%	0.00%
Lee	0.00%	0.39%	0.00%	0.00%

Denotes #1 in function

Summary by Function
Direct Instruction Order
2008/09

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. Spt 7200	Schl Admin 7300
Miami Dade	66.08%	9.62%	0.69%	12.32%	5.01%	0.00%	0.00%	2.94%	0.17%
Broward	61.11%	5.57%	0.14%	16.03%	9.73%	0.00%	0.00%	0.01%	0.00%
Sarasota	59.55%	13.33%	0.01%	6.48%	11.33%	0.00%	0.00%	4.38%	0.10%
Pasco	59.27%	9.19%	0.07%	11.30%	8.36%	0.50%	0.00%	2.70%	0.00%
Lee	54.72%	8.41%	0.19%	15.48%	11.02%	0.00%	0.06%	3.01%	0.32%
Polk	53.54%	5.31%	0.94%	13.83%	13.57%	0.00%	0.00%	2.75%	0.00%
Pinellas	7 50.88%	5 12.80%	5 0.47%	6 14.30%	6 13.03%	3 0.14%	2 0.00%	5 2.79%	5 0.23%
Brevard	49.71%	15.61%	0.12%	22.34%	6.64%	0.01%	0.00%	2.25%	0.10%
Palm Beach	47.10%	11.98%	0.03%	18.86%	16.70%	0.04%	0.00%	2.22%	0.00%
Duval	46.75%	16.51%	0.10%	10.52%	19.32%	0.00%	0.00%	2.51%	0.04%
Seminole	45.47%	19.09%	0.01%	10.30%	13.51%	0.00%	0.00%	2.55%	1.63%
Hillsborough	40.71%	7.47%	1.33%	12.73%	8.33%	0.39%	0.00%	2.21%	0.27%
Orange	35.73%	10.33%	0.82%	20.13%	18.08%	0.08%	0.00%	2.81%	0.45%

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	0.00%	0.04%	0.00%	0.40%	1.35%	0.01%	0.00%	0.00%	0.43%
Broward	0.00%	0.06%	0.00%	0.12%	0.96%	0.11%	0.00%	0.03%	3.44%
Sarasota	0.00%	0.00%	0.00%	0.05%	1.36%	0.00%	0.00%	0.00%	1.71%
Pasco	0.00%	0.20%	0.10%	1.21%	0.93%	0.33%	0.37%	0.26%	0.33%
Lee	0.24%	0.01%	0.00%	0.45%	0.42%	0.12%	0.00%	0.00%	2.14%
Polk	0.13%	0.19%	0.07%	2.25%	2.37%	0.17%	0.07%	0.00%	1.99%
Pinellas	6 0.00%	6 0.06%	3 0.00%	4 0.75%	13 0.08%	5 0.18%	5 0.00%	2 0.05%	5 2.18%
Brevard	0.00%	0.00%	0.00%	0.31%	0.53%	0.02%	0.00%	0.00%	0.69%
Palm Beach	0.00%	0.00%	0.00%	0.41%	1.15%	0.37%	0.00%	0.00%	0.27%
Duval	0.13%	0.08%	0.00%	0.76%	1.01%	0.04%	0.00%	0.00%	0.66%
Seminole	0.05%	0.00%	0.00%	0.00%	2.58%	0.32%	0.00%	0.00%	2.91%
Hillsborough	0.04%	0.32%	0.00%	0.46%	0.41%	0.09%	0.01%	0.00%	23.37%
Orange	0.11%	0.21%	0.00%	0.37%	5.32%	0.41%	0.02%	0.00%	3.86%

7420 9300 0710 0720

	Facilities Acquisition	Other Capital Outlay	Redemp of Princ	Interest
Miami Dade	0.00%	0.94%	0.00%	0.00%
Broward	0.17%	2.52%	0.00%	0.00%
Sarasota	0.00%	1.70%	0.00%	0.00%
Pasco	0.04%	4.84%	0.00%	0.00%
Lee	0.04%	3.36%	0.00%	0.00%
Polk	0.33%	2.49%	0.00%	0.00%
Pinellas	7 0.00%	5 2.06%	N/A	N/A
Brevard	0.05%	1.62%	0.00%	0.00%
Palm Beach	0.01%	0.86%	0.00%	0.00%
Duval	0.00%	1.57%	0.00%	0.00%
Seminole	0.00%	1.58%	0.00%	0.00%
Hillsborough	0.18%	1.68%	0.00%	0.00%
Orange	0.05%	1.22%	0.00%	0.00%

Denotes #1 in function

Summary by Function

Direct Instruction Order
2008/09

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	64.41%	4.08%	1.46%	1.66%	1.69%	0.54%	0.32%	0.68%	5.34%
Brevard	64.35%	3.95%	1.64%	3.72%	0.69%	1.31%	0.22%	0.57%	6.90%
Seminole	64.31%	4.84%	1.24%	1.47%	1.51%	0.67%	0.25%	0.57%	6.32%
Miami Dade	63.31%	5.06%	1.30%	1.92%	0.90%	1.05%	0.22%	0.61%	5.84%
Sarasota	63.09%	6.58%	1.43%	1.22%	1.67%	0.67%	0.28%	0.69%	4.32%
Pinellas	62.78%	4.84%	1.42%	2.16%	1.44%	0.32%	0.19%	0.66%	5.99%
Palm Beach	62.60%	3.74%	1.25%	3.66%	2.27%	0.31%	0.35%	0.66%	6.42%
Broward	62.20%	5.19%	1.39%	2.64%	1.16%	0.86%	0.14%	0.48%	5.76%
Duval	61.92%	5.83%	1.62%	1.73%	3.74%	0.83%	0.18%	0.59%	5.62%
Hillsborough	61.83%	4.59%	1.48%	2.71%	2.18%	1.36%	0.08%	0.61%	5.52%
Pasco	61.35%	5.58%	1.87%	2.02%	1.57%	1.24%	0.50%	0.44%	6.44%
Lee	60.74%	3.98%	0.91%	2.12%	1.41%	0.66%	0.13%	0.58%	6.19%
Orange	59.65%	3.51%	1.23%	6.18%	2.18%	0.97%	0.22%	0.57%	6.85%

	7410	7500	7600	7700	7800	7900	8100	8200	9100
Facility	Acquisiti on	Fiscal Service	Food Svc	Central Svc	Pupil Transp.	Operation of Plant	Maint of Plant	Admin Tech Svc	Cmmnty Svc

Polk	0.79%	0.35%	0.01%	1.91%	4.30%	6.31%	3.22%	0.65%	0.19%
Brevard	0.20%	0.43%	0.05%	1.17%	4.08%	9.56%	0.73%	0.80%	0.07%
Seminole	0.05%	0.43%	0.00%	0.91%	4.87%	8.58%	2.18%	0.96%	0.38%
Miami Dade	0.00%	0.47%	0.00%	1.83%	2.88%	9.60%	3.55%	0.03%	1.17%
Sarasota	0.00%	0.52%	0.02%	1.49%	4.24%	8.52%	4.18%	0.48%	0.35%
Pinellas	0.08%	0.48%	0.02%	1.36%	4.94%	9.11%	2.60%	0.63%	0.30%
Palm Beach	0.05%	0.39%	0.00%	0.97%	3.05%	8.62%	0.00%	0.36%	1.97%
Broward	0.03%	0.46%	0.00%	2.75%	3.87%	8.04%	2.75%	0.86%	0.95%
Duval	0.15%	0.57%	0.00%	1.73%	4.79%	6.53%	2.94%	0.84%	0.12%
Hillsborough	0.04%	0.41%	0.03%	1.27%	3.95%	6.53%	1.80%	0.04%	4.97%
Pasco	0.38%	0.46%	0.04%	1.30%	5.09%	8.14%	2.43%	0.59%	0.15%
Lee	1.07%	0.54%	0.00%	1.16%	6.62%	9.56%	2.21%	0.66%	0.86%
Orange	0.76%	0.43%	0.00%	1.16%	4.46%	7.16%	2.45%	1.22%	0.37%

	7420	9300	0710	0720
Other	Facilities Aquisition	Capital Outlay	Redemp of Princ	Interest

Polk	0.20%	0.59%	1.26%	0.04%
Brevard	0.07%	0.24%	0.00%	0.21%
Seminole	0.00%	0.27%	0.00%	0.19%
Miami Dade	0.00%	0.12%	0.04%	0.10%
Sarasota	0.00%	0.25%	0.00%	0.00%
Pinellas	0.02%	0.57%	N/A	0.08%
Palm Beach	0.00%	0.10%	0.00%	0.14%
Broward	0.01%	0.36%	0.00%	0.10%
Duval	0.00%	0.25%	0.00%	0.02%
Hillsborough	0.06%	0.54%	0.00%	0.00%
Pasco	0.00%	0.41%	0.00%	0.00%
Lee	0.01%	0.60%	0.00%	0.00%
Orange	0.02%	0.39%	0.00%	0.22%

Denotes #1 in function

SET FOUR

AFR OBJECT DATA

Three Fiscal Years

2008/09

2007/08

2006/07

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>08/09</u>		<u>07/08</u>		<u>06/07</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	64.52%	3	64.96%	2	64.54%	3
200 Benefits	20.61%	2	19.86%	1	19.75%	2
Subtotal HR	85.13%	3	84.82%	2	84.29%	3
300 Purchased Services	6.09%	12	6.28%	11	6.44%	12
400 Energy Services	3.99%	2	3.96%	2	3.91%	3
500 Materials/Supplies	2.87%	5	2.86%	9	3.18%	9
600 Capital Outlay	1.32%	2	1.43%	4	1.42%	4
700 All Other	0.60%	9	0.65%	7	0.76%	7
	14.87%	N/A	15.18%	N/A	15.71%	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>08/09</u>	<u>Rank</u>	<u>07/08</u>	<u>Rank</u>	<u>06/07</u>	<u>Rank</u>
		<u>%</u>		<u>%</u>		<u>%</u>	
100	Salaries	57.98%	2	59.32%	1	53.65%	5
200	Benefits	17.45%	2	17.34%	2	15.72%	6
Subtotal HR		75.43%	2	76.66%	1	69.37%	5
300	Purchased Services	10.99%	12	10.96%	12	11.19%	11
400	Energy Services	0.03%	5 T(2)	0.03%	4 T(4)	0.03%	5th T(3)
500	Materials/Supplies	3.43%	13	3.80%	10	3.90%	11
600	Capital Outlay	5.27%	4	4.73%	7	11.35%	2
700	All Other	4.85%	6	3.82%	7	4.16%	8
		24.57%	N/A	23.34%	N/A	30.63%	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>08/09</u>		<u>07/08</u>		<u>06/07</u>	
		<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100	Salaries	63.98%	2	64.52%	2	63.59%	3
200	Benefits	20.35%	2	19.66%	1	19.39%	2
Subtotal HR		84.33%	2	84.18%	2	82.98%	3
300	Purchased Services	6.49%	12	6.65%	11	6.85%	12
400	Energy Services	3.67%	2	3.65%	2	3.57%	3
500	Materials/Supplies	2.92%	6	2.93%	11	3.25%	11
600	Capital Outlay	1.64%	2	1.69%	4	2.29%	1
700	All Other	0.95%	9	0.90%	7	1.06%	6 T(2)
		15.67%	N/A	15.82%	N/A	17.02%	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.xls
Summary by Object
Sal-Ben Order
2008/09

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	66.54%	19.77%	86.31%	5.67%	3.81%	2.44%	0.79%	0.98%
Pasco	64.87%	20.55%	85.42%	7.87%	2.79%	2.56%	0.47%	0.89%
Pinellas	[3] 64.52%	[2] 20.61%	[3] 85.13%	[12] 6.09%	[2] 3.99%	[5] 2.87%	[2] 1.32%	[9] 0.60%
Brevard	64.36%	18.94%	83.30%	8.78%	3.25%	2.94%	0.86%	0.87%
Hillsborough	64.28%	18.94%	83.22%	7.64%	3.20%	3.39%	1.40%	1.15%
Sarasota	63.12%	19.31%	82.43%	11.30%	3.12%	2.46%	0.62%	0.07%
Miami Dade	62.89%	20.70%	83.60%	10.66%	2.98%	2.22%	0.21%	0.34%
Broward	62.24%	18.11%	80.35%	13.47%	2.96%	2.61%	0.37%	0.24%
Orange	62.24%	20.47%	82.71%	8.87%	3.84%	2.39%	1.31%	0.88%
Palm Beach	61.81%	18.93%	80.74%	8.70%	3.38%	3.13%	0.16%	3.89%
Duval	59.89%	19.33%	79.23%	14.14%	2.62%	3.38%	0.42%	0.22%
Polk	57.33%	18.62%	75.95%	15.08%	2.67%	2.71%	0.92%	2.67%
Lee	56.43%	18.38%	74.81%	15.85%	4.58%	2.72%	0.88%	1.16%

Denotes #1 in object

Summary by Object

Sal-Ben Order

2008/09

Object

	Salaries		Benefits		Sal - Ben		Purchased		Energy		Materials		Capital		Other	
	100		200		01xx + 02xx		Services		Services		and		Outlay		Expenses	
							300		400		Supplies		600		700	
Seminole	60.40%		16.62%		77.02%		9.51%		0.02%		4.27%		5.51%		3.67%	
Pinellas	2	57.98%	2	17.45%	2	75.43%	12	10.99%	5	0.03%	13	3.43%	4	5.27%	6	4.85%
Sarasota	56.28%		16.57%		72.85%		13.89%		0.62%		3.77%		2.46%		6.41%	
Brevard	54.39%		15.57%		69.97%		16.54%		0.02%		5.77%		4.94%		2.77%	
Broward	53.45%		16.47%		69.93%		16.59%		0.01%		3.71%		3.88%		5.89%	
Miami Dade	53.21%		17.67%		70.89%		14.87%		0.01%		4.70%		4.86%		4.68%	
Palm Beach	51.77%		17.40%		69.17%		15.89%		0.01%		7.30%		2.87%		4.76%	
Pasco	51.56%		16.68%		68.24%		13.66%		0.25%		6.25%		7.68%		3.92%	
Orange	48.75%		14.94%		63.69%		19.56%		0.00%		8.19%		3.01%		5.55%	
Lee	46.31%		16.00%		62.31%		16.38%		0.02%		4.70%		5.01%		11.58%	
Duval	45.73%		14.86%		60.59%		25.07%		0.05%		6.75%		3.73%		3.81%	
Polk	43.45%		13.72%		57.17%		21.53%		0.07%		8.54%		6.47%		6.22%	
Hillsborough	43.01%		11.99%		55.00%		31.51%		0.03%		3.71%		5.06%		4.69%	

Denotes #1 in object

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420.xls
Summary by Object
Sal-Ben Order
2008/09

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	66.17%	19.58%	85.75%	5.90%	3.59%	2.55%	1.07%	1.14%
Pinellas	2 63.98%	2 20.35%	2 84.33%	12 6.49%	2 3.67%	6 2.92%	2 1.64%	9 0.95%
Pasco	63.94%	20.28%	84.22%	8.27%	2.61%	2.82%	0.98%	1.10%
Brevard	63.70%	18.71%	82.41%	9.30%	3.03%	3.13%	1.13%	1.00%
Sarasota	62.76%	19.17%	81.93%	11.43%	2.99%	2.53%	0.72%	0.40%
Miami Dade	61.88%	20.39%	82.27%	11.10%	2.67%	2.48%	0.69%	0.79%
Hillsborough	61.73%	18.10%	79.83%	10.51%	2.82%	3.43%	1.84%	1.57%
Broward	61.53%	17.98%	79.51%	13.72%	2.73%	2.70%	0.65%	0.69%
Orange	61.09%	20.01%	81.10%	9.77%	3.52%	2.88%	1.46%	1.27%
Palm Beach	61.01%	18.81%	79.82%	9.27%	3.11%	3.46%	0.38%	3.96%
Duval	58.76%	18.98%	77.74%	15.01%	2.42%	3.65%	0.68%	0.50%
Polk	56.14%	18.19%	74.33%	15.64%	2.44%	3.21%	1.40%	2.98%
Lee	55.73%	18.21%	73.94%	15.89%	4.27%	2.86%	1.16%	1.88%

Denotes #1 in object