

YELLOW BRICK ROAD

COMPARATIVE DATA REPORT

**Three Prior Fiscal Years
2009/10 through 2011/12**

Source: Annual Financial Reports (AFRs)

Districts (13):

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

Funds:

**Operating
ARRA State Stabilization,
Education Jobs Fund,
Operating, ARRA, EJF Combo
Federal
“Combo”**

Yellow Brick Road Comparative Data Report Format Overview

- All of the reports are arranged in the same order in each set:

Operating Fund (0100)

ARRA State Stabilization Fund (0431)

Education Jobs Fund (0435)

Operating, ARRA & EJP Combo Funds (0100, 0431, 0435)

Federal Projects Funds (0420, 0432, 0433)

“Combo” Combined Funds (0100, 0431, 0435, 0420, 0432, 0433)

- Sections:

- ❖ Pinellas Expenditure Matrix

contains the pages from the district’s 2011/12 Annual Financial Report (AFR) that were utilized in the preparation of this analysis.

- ❖ 3 Year District History by Function

Provides a 3-year comparison of the district’s expenditure percentage by Function. “Function classifications indicate the overall purpose or objective of an expenditure” The question “where” is answered.

- ❖ Function Comparison for 2011/12

Provides the district’s functional expenditure percentages for 2011/12 as compared to the 12 selected districts.

- ❖ 3 Year District History by Object

Provides a 3 year comparison of the district’s expenditure percentages by object. “Object classification indicates the type of goods or services obtained as a result of a specific expenditure”. The question “what” is answered.

- ❖ Object Comparison for 2011/12

Provides the district’s expenditure percentage by object for 2011/12 as compared to the 12 selected districts.

- The fund grouping, “Operating, ARRA, & EJP Combo Funds (0100, 0431, 0435)” is identified with a colored tab at the top of the page. This combo funding is the basis of the district’s Comprehensive Accounting and Budget Model (CABM).

Pinellas Expenditure Matrix

Fiscal Year 2011/12

Fund 0100 Operating

Fund 0431 ARRA State Stabilization

Fund 0435 Education Jobs Fund

Operating, ARRA, EJF Combo 0100 + 0431+ 0435

Fund 0420 + 0432 + 0433 Federal Projects

“Combo” 0100 + 0431 + 0435 + 0420 + 0432 + 0433 Combined

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Pinellas 0100
2011/12

Operating

	Number		EMPLOYEE	PURCHASED	ENERGY	MATERIALS &	CAPITAL	OTHER	Percentage	
EXPENDITURES			BENEFITS	SERVICES	SERVICES	SUPPLIES	OUTLAY	EXPENSES	of Total	
Current:	TOTAL	100	200	300	400	500	600	700	Expended	
Instruction	5000	507,945,273.64	358,776,368.64	103,013,815.48	29,805,327.72	28,346.37	11,759,580.04	4,338,380.65	223,454.74	65.78%
Pupil Personnel Services	6100	29,088,382.37	22,307,917.72	6,416,528.39	217,108.27	0.00	80,521.26	58,140.73	8,166.00	3.77%
Instructional Media Services	6200	9,682,163.02	7,106,713.63	1,941,294.55	82,175.09	3,596.50	92,470.09	454,450.16	1,463.00	1.25%
Instruction and Curriculum Development Services	6300	9,433,497.90	7,161,269.80	1,691,928.94	147,016.78	0.00	193,221.62	211,268.31	28,792.45	1.22%
Instructional Staff Training Services	6400	3,673,065.03	2,530,330.25	587,466.34	345,137.37	0.00	144,449.16	66,658.41	(976.50)	0.48%
Instruction Related Technology	6500	2,235,876.11	1,646,064.55	451,865.66	8,405.61	0.00	91,612.66	37,927.63	0.00	0.29%
Board	7100	2,096,008.63	912,977.43	942,493.84	143,233.89	0.00	15,037.85	18,341.79	63,923.83	0.27%
General Administration	7200	2,742,182.87	2,047,547.62	421,303.68	176,841.14	0.00	53,434.65	12,002.78	31,053.00	0.36%
School Administration	7300	50,693,825.03	38,088,541.94	11,713,759.22	466,877.58	73.80	253,665.37	119,471.62	51,435.50	6.56%
Facilities Acquisition and Construction	7410	441,181.46	269,958.04	139,136.35	9,343.92	7,261.29	11,353.10	4,038.76	90.00	0.06%
Fiscal Services	7500	3,625,291.87	2,726,625.26	803,193.92	152,863.14	0.00	36,195.80	2,895.17	(96,481.42)	0.47%
Food Services	7600	207,866.47	205,028.95	2,837.52	0.00	0.00	0.00	0.00	0.00	0.03%
Central Services	7700	11,713,353.31	6,256,187.97	1,983,909.82	1,672,814.79	334,343.06	1,406,447.98	53,019.94	6,629.75	1.52%
Pupil Transportation Services	7800	32,543,651.79	16,333,329.18	7,022,919.39	2,577,645.85	4,953,318.62	1,590,812.18	39,156.67	26,469.90	4.21%
Operation of Plant	7900	74,855,422.30	21,575,563.05	11,210,670.24	15,677,736.54	24,819,064.00	1,273,354.57	115,451.56	183,582.34	9.69%
Maintenance of Plant	8100	21,307,893.90	6,405,129.10	2,631,495.62	5,008,396.57	589,767.70	3,714,268.38	24,948.13	2,933,888.40	2.76%
Administrative Technology Services	8200	6,016,393.05	3,118,175.07	829,736.16	712,276.27	6,477.34	94,659.06	1,252,365.15	2,704.00	0.78%
Community Services	9100	648,847.48	310,223.76	113,145.08	114,156.33	0.00	18,791.18	525.08	92,006.05	0.08%
Capital Outlay:										
Facilities Acquisition and Construction	7420	160,234.00					160,234.00			0.02%
Other Capital Outlay	9300	3,046,812.83					3,046,812.83			0.39%
Debt Service: (Function 9200)										
Redemption of Principal	710	3,508.40						3,508.40		0.00%
Interest	720	76,869.81						76,869.81		0.01%
Total Expenditures		772,237,601.27	497,777,951.96	151,917,500.20	57,317,356.86	30,742,248.68	20,829,874.95	10,016,089.37	3,636,579.25	100.00%
Object Percentages		100.00%	64.46%	19.67%	7.42%	3.98%	2.70%	1.30%	0.47%	

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Pinellas 0431
2011/12

ARRA

EXPENDITURES	Number		EMPLOYEE	PURCHASED	ENERGY	MATERIALS &	CAPITAL	OTHER	Percentage
Current:	TOTAL	SALARIES	BENEFITS	SERVICES	SERVICES	SUPPLIES	OUTLAY	EXPENSES	of Total
		100	200	300	400	500	600	700	Expended
Instruction	5000	0.00							0.00%
Pupil Personnel Services	6100	0.00							0.00%
Instructional Media Services	6200	0.00							0.00%
Instruction and Curriculum Development Services	6300	7,913.30		7,913.30					100.00%
Instructional Staff Training Services	6400	0.00							0.00%
Instruction Related Technology	6500	0.00							0.00%
Board	7100	0.00							0.00%
General Administration	7200	0.00							0.00%
School Administration	7300	0.00							0.00%
Facilities Acquisition and Construction	7410	0.00							0.00%
Fiscal Services	7500	0.00							0.00%
Food Services	7600	0.00							0.00%
Central Services	7700	0.00							0.00%
Pupil Transportation Services	7800	0.00							0.00%
Operation of Plant	7900	0.00							0.00%
Maintenance of Plant	8100	0.00							0.00%
Administrative Technology Services	8200	0.00							0.00%
Community Services	9100	0.00							0.00%
Capital Outlay:									
Facilities Acquisition and Construction	7420	0.00							0.00%
Other Capital Outlay	9300	0.00							0.00%
Debt Service: (Function 9200)									
Redemption of Principal	710	0.00							0.00%
Interest	720	0.00							0.00%
Total Expenditures	7,913.30	0.00	0.00	7,913.30	0.00	0.00	0.00	0.00	100.00%
Object Percentages	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Pinellas 0435
2011/12

EJF

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	320,879.00	285,073.74	35,805.26						100.00%
Pupil Personnel Services	6100	0.00								0.00%
Instructional Media Services	6200	0.00								0.00%
Instruction and Curriculum Development Services	6300	0.00								0.00%
Instructional Staff Training Services	6400	0.00								0.00%
Instruction Related Technology	6500	0.00								0.00%
Board	7100	0.00								0.00%
General Administration	7200	0.00								0.00%
School Administration	7300	0.00								0.00%
Facilities Acquisition and Construction	7410	0.00								0.00%
Fiscal Services	7500	0.00								0.00%
Food Services	7600	0.00								0.00%
Central Services	7700	0.00								0.00%
Pupil Transportation Services	7800	0.00								0.00%
Operation of Plant	7900	0.00								0.00%
Maintenance of Plant	8100	0.00								0.00%
Administrative Technology Services	8200	0.00								0.00%
Community Services	9100	0.00								0.00%
Capital Outlay:										
Facilities Acquisition and Construction	7420	0.00								0.00%
Other Capital Outlay	9300	0.00								0.00%
Debt Service: (Function 9200)										
Redemption of Principal	710	0.00								0.00%
Interest	720	0.00								0.00%
Total Expenditures		320,879.00	285,073.74	35,805.26	0.00	0.00	0.00	0.00	0.00	100.00%
Object Percentages		100.00%	88.84%	11.16%	0.00%	0.00%	0.00%	0.00%	0.00%	

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Pinellas 01xx,0431&0435combo
2011/12

Operating, ARRA, & EJP Combo

	Number		EMPLOYEE	PURCHASED	ENERGY	MATERIALS &	CAPITAL	OTHER	Percentage	
EXPENDITURES			BENEFITS	SERVICES	SERVICES	SUPPLIES	OUTLAY	EXPENSES	of Total	
Current:	TOTAL	100	200	300	400	500	600	700	Expended	
Instruction	5000	508,266,152.64	359,061,442.38	103,049,620.74	29,805,327.72	28,346.37	11,759,580.04	4,338,380.65	223,454.74	65.79%
Pupil Personnel Services	6100	29,088,382.37	22,307,917.72	6,416,528.39	217,108.27	0.00	80,521.26	58,140.73	8,166.00	3.77%
Instructional Media Services	6200	9,682,163.02	7,106,713.63	1,941,294.55	82,175.09	3,596.50	92,470.09	454,450.16	1,463.00	1.25%
Instruction and Curriculum Development Services	6300	9,441,411.20	7,161,269.80	1,691,928.94	154,930.08	0.00	193,221.62	211,268.31	28,792.45	1.22%
Instructional Staff Training Services	6400	3,673,065.03	2,530,330.25	587,466.34	345,137.37	0.00	144,449.16	66,658.41	(976.50)	0.48%
Instruction Related Technology	6500	2,235,876.11	1,646,064.55	451,865.66	8,405.61	0.00	91,612.66	37,927.63	0.00	0.29%
Board	7100	2,096,008.63	912,977.43	942,493.84	143,233.89	0.00	15,037.85	18,341.79	63,923.83	0.27%
General Administration	7200	2,742,182.87	2,047,547.62	421,303.68	176,841.14	0.00	53,434.65	12,002.78	31,053.00	0.35%
School Administration	7300	50,693,825.03	38,088,541.94	11,713,759.22	466,877.58	73.80	253,665.37	119,471.62	51,435.50	6.56%
Facilities Acquisition and Construction	7410	441,181.46	269,958.04	139,136.35	9,343.92	7,261.29	11,353.10	4,038.76	90.00	0.06%
Fiscal Services	7500	3,625,291.87	2,726,625.26	803,193.92	152,863.14	0.00	36,195.80	2,895.17	(96,481.42)	0.47%
Food Services	7600	207,866.47	205,028.95	2,837.52	0.00	0.00	0.00	0.00	0.00	0.03%
Central Services	7700	11,713,353.31	6,256,187.97	1,983,909.82	1,672,814.79	334,343.06	1,406,447.98	53,019.94	6,629.75	1.52%
Pupil Transportation Services	7800	32,543,651.79	16,333,329.18	7,022,919.39	2,577,645.85	4,953,318.62	1,590,812.18	39,156.67	26,469.90	4.21%
Operation of Plant	7900	74,855,422.30	21,575,563.05	11,210,670.24	15,677,736.54	24,819,064.00	1,273,354.57	115,451.56	183,582.34	9.69%
Maintenance of Plant	8100	21,307,893.90	6,405,129.10	2,631,495.62	5,008,396.57	589,767.70	3,714,268.38	24,948.13	2,933,888.40	2.76%
Administrative Technology Services	8200	6,016,393.05	3,118,175.07	829,736.16	712,276.27	6,477.34	94,659.06	1,252,365.15	2,704.00	0.78%
Community Services	9100	648,847.48	310,223.76	113,145.08	114,156.33	0.00	18,791.18	525.08	92,006.05	0.08%
Capital Outlay:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	160,234.00	0.00	0.00	0.00	0.00	0.00	160,234.00	0.00	0.02%
Other Capital Outlay	9300	3,046,812.83	0.00	0.00	0.00	0.00	0.00	3,046,812.83	0.00	0.39%
Debt Service: (Function 9200)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Redemption of Principal	710	3,508.40	0.00	0.00	0.00	0.00	0.00	0.00	3,508.40	0.00%
Interest	720	76,869.81	0.00	0.00	0.00	0.00	0.00	0.00	76,869.81	0.01%
Total Expenditures		772,566,393.57	498,063,025.70	151,953,305.46	57,325,270.16	30,742,248.68	20,829,874.95	10,016,089.37	3,636,579.25	100.00%
Object Percentages		100.00%	64.46%	19.67%	7.42%	3.98%	2.70%	1.30%	0.47%	

AFR Exhibit K3 Doe pg.7 Fund 0420 10-8-08.xls
Pinellas 0420
2011/12

Federal Project Funds
(0420, 0432, 0433)

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	40,019,841.81	17,540,705.06	4,744,488.02	3,746,420.65	0.00	5,770,246.75	8,103,096.21	114,885.12	46.83%
Pupil Personnel Services	6100	9,922,732.69	7,507,341.49	2,043,495.01	88,743.98	0.00	266,154.72	16,867.49	130.00	11.61%
Instructional Media Services	6200	463,802.62	341,120.70	110,248.26	24.95	0.00	756.10	8,730.61	2,922.00	0.54%
Instruction and Curriculum Development Services	6300	10,535,951.36	7,409,087.20	1,946,272.19	824,568.42	72.63	161,798.76	110,986.19	83,165.97	12.33%
Instructional Staff Training Services	6400	9,559,198.00	5,857,967.32	1,593,336.55	1,936,544.58	0.00	152,329.35	19,020.20	0.00	11.18%
Instruction Related Technology	6500	226,134.81	151,875.77	50,727.79	23,531.25	0.00	0.00	0.00	0.00	0.26%
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
General Administration	7200	2,097,413.80	107,980.63	24,563.57	32,145.16	0.00	0.00	0.00	1,932,724.44	2.45%
School Administration	7300	703,226.12	533,454.10	119,864.76	40,339.87	0.00	5,550.59	1,159.80	2,857.00	0.82%
Facilities Acquisition and Construction	7410	9,167.00	9,167.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01%
Fiscal Services	7500	50,160.86	35,032.02	12,520.84	2,608.00	0.00	0.00	0.00	0.00	0.06%
Food Services	7600	26,469.92	0.00	0.00	1,974.86	0.00	20,080.86	4,414.20	0.00	0.03%
Central Services	7700	767,126.24	283,548.72	57,125.57	388,086.19	0.00	375.56	0.00	37,990.20	0.90%
Pupil Transportation Services	7800	1,337,103.73	728,902.08	8,194.40	600,007.25	0.00	0.00	0.00	0.00	1.56%
Operation of Plant	7900	133,412.30	48,082.70	12,163.76	57,578.19	15,587.65	0.00	0.00	0.00	0.16%
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Administrative Technology Services	8200	259,085.27	128,319.25	36,702.24	80,126.58	0.00	13,092.30	844.90	0.00	0.30%
Community Services	9100	4,406,707.71	0.00	0.00	43,908.81	0.00	298,774.51	29,464.34	4,034,560.05	5.16%
Capital Outlay:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Capital Outlay	9300	4,960,106.66	0.00	0.00	0.00	0.00	0.00	4,960,106.66	0.00	5.80%
Debt Service: (Function 9200)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		85,477,640.90	40,682,584.04	10,759,702.96	7,866,608.74	15,660.28	6,689,159.50	13,254,690.60	6,209,234.78	100.00%
Object Percentages		100.00%	47.59%	12.59%	9.20%	0.02%	7.83%	15.51%	7.26%	

AFR Exhibit K1and K3 Doe Combined Funds 01xx and 04xx.xls
Pinellas 0100 & 0420
2011/12

Combo
(0100, 0431, 0435, 0420, 0432, and 0433)

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	548,285,994.45	376,602,147.44	107,794,108.76	33,551,748.37	28,346.37	17,529,826.79	12,441,476.86	338,339.86	63.91%
Pupil Personnel Services	6100	39,011,115.06	29,815,259.21	8,460,023.40	305,852.25	0.00	346,675.98	75,008.22	8,296.00	4.55%
Instructional Media Services	6200	10,145,965.64	7,447,834.33	2,051,542.81	82,200.04	3,596.50	93,226.19	463,180.77	4,385.00	1.18%
Instruction and Curriculum Development Services	6300	19,977,362.56	14,570,357.00	3,638,201.13	979,498.50	72.63	355,020.38	322,254.50	111,958.42	2.33%
Instructional Staff Training Services	6400	13,232,263.03	8,388,297.57	2,180,802.89	2,281,681.95	0.00	296,778.51	85,678.61	(976.50)	1.54%
Instruction Related Technology	6500	2,462,010.92	1,797,940.32	502,593.45	31,936.86	0.00	91,612.66	37,927.63	0.00	0.29%
Board	7100	2,096,008.63	912,977.43	942,493.84	143,233.89	0.00	15,037.85	18,341.79	63,923.83	0.24%
General Administration	7200	4,839,596.67	2,155,528.25	445,867.25	208,986.30	0.00	53,434.65	12,002.78	1,963,777.44	0.56%
School Administration	7300	51,397,051.15	38,621,996.04	11,833,623.98	507,217.45	73.80	259,215.96	120,631.42	54,292.50	5.99%
Facilities Acquisition and Construction	7410	450,348.46	279,125.04	139,136.35	9,343.92	7,261.29	11,353.10	4,038.76	90.00	0.05%
Fiscal Services	7500	3,675,452.73	2,761,657.28	815,714.76	155,471.14	0.00	36,195.80	2,895.17	(96,481.42)	0.43%
Food Services	7600	234,336.39	205,028.95	2,837.52	1,974.86	0.00	20,080.86	4,414.20	0.00	0.03%
Central Services	7700	12,480,479.55	6,539,736.69	2,041,035.39	2,060,900.98	334,343.06	1,406,823.54	53,019.94	44,619.95	1.45%
Pupil Transportation Services	7800	33,880,755.52	17,062,231.26	7,031,113.79	3,177,653.10	4,953,318.62	1,590,812.18	39,156.67	26,469.90	3.95%
Operation of Plant	7900	74,988,834.60	21,623,645.75	11,222,834.00	15,735,314.73	24,834,651.65	1,273,354.57	115,451.56	183,582.34	8.74%
Maintenance of Plant	8100	21,307,893.90	6,405,129.10	2,631,495.62	5,008,396.57	589,767.70	3,714,268.38	24,948.13	2,933,888.40	2.48%
Administrative Technology Services	8200	6,275,478.32	3,246,494.32	866,438.40	792,402.85	6,477.34	107,751.36	1,253,210.05	2,704.00	0.73%
Community Services	9100	5,055,555.19	310,223.76	113,145.08	158,065.14	0.00	317,565.69	29,989.42	4,126,566.10	0.59%
Capital Outlay:				0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	160,234.00		0.00	0.00	0.00	0.00	160,234.00	0.00	0.02%
Other Capital Outlay	9300	8,006,919.49		0.00	0.00	0.00	0.00	8,006,919.49	0.00	0.93%
Debt Service: (Function 9200)				0.00	0.00	0.00	0.00	0.00	0.00	
Redemption of Principal	710	3,508.40		0.00	0.00	0.00	0.00	0.00	3,508.40	0.00%
Interest	720	76,869.81		0.00	0.00	0.00	0.00	0.00	76,869.81	0.01%
Total Expenditures		858,044,034.47	538,745,609.74	162,713,008.42	65,191,878.90	30,757,908.96	27,519,034.45	23,270,779.97	9,845,814.03	100.00%
Object Percentages		100.00%	62.79%	18.96%	7.60%	3.58%	3.21%	2.71%	1.15%	

3-Year District History by Function

Three Fiscal Years

2011/12

2010/11

2009/10

Percent Spent by Function

Relative Pinellas Ranking 1 thru 13

1 = Highest % within Function

13 = Lowest % within Function

Funds

Operating (0100)

ARRA State Stabilization (0431)

Education Jobs Fund (0435)

Operating, ARRA, EJF (0100 + 0431 + 0435)

Federal (0420 + 0432 + 0433)

Combo (0100 + 0431 + 0435 + 0420 + 0432 + 0433)

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Fund 100

Operating

Operating - Functions

<u>Function Category</u>	<u>11/12</u>		<u>10/11</u>		<u>09/10</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	65.78%	4	62.77%	9	62.45%	9
6100 Pupil Personnel	3.77%	9	4.32%	5	4.25%	5
6200 Media Services	1.25%	7	1.46%	2	1.51%	3
6300 Curriculum	1.22%	6	1.33%	5	1.16%	7
6400 Instr Staff Training	0.48%	8	0.62%	4	0.79%	4
6500 Instruction Related Technology	0.29%	13	0.31%	13	0.35%	12
Subtotal Instructional Services	<u>72.79%</u>	<u>8</u>	<u>70.81%</u>	<u>8</u>	<u>70.51%</u>	<u>9</u>
7100 School Board	0.27%	6	0.29%	5 T(2)	0.24%	9
7200 General Administration	0.36%	10	0.41%	10	0.42%	7
7300 School Administration	6.56%	8	7.04%	6	6.96%	7
7400 Facility Acquisition	0.06%	9	0.07%	9	0.06%	9
7500 Fiscal Services	0.47%	6	0.58%	3	0.63%	3
7600 Food Service	0.03%	3	0.02%	4	0.02%	3
7700 Central Services	1.52%	5	1.66%	6	1.67%	5
7800 Transportation	4.21%	11	4.28%	10	4.39%	9
7900 Operation of Plant	9.69%	4	10.54%	3	10.75%	3
8100 Plant Maintenance	2.76%	6	2.99%	7	2.94%	7
8200 Admin Technology Services	0.78%	4	0.70%	8	0.70%	7
9100 Community Services	0.08%	10	0.13%	8 T(2)	0.14%	8
7420 Facilities Capital	0.02%	4 T(3)	0.03%	4 T(2)	0.02%	4
9300 Other Capital Outlay	0.39%	3	0.40%	4	0.50%	2
74xx Principal/Interest	0.01%	N/A	0.05%	N/A	0.05%	N/A
Subtotal Non-Instructional Services	<u>27.21%</u>	<u>N/A</u>	<u>29.19%</u>	<u>N/A</u>	<u>29.49%</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
Thirteen District
AFR Data
Fund 0431

ARRA

ARRA - Functions

Note – The ARRA fund is not ranked since most districts expended these funds in a prior year.

Pinellas Comparisons
Thirteen District
AFR Data
Fund 0435

EJF

EJF - Functions

Note - The EJF is not ranked since most districts expended these funds exclusively in direct instruction. This is consistent with the intent of the EJF bill.

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Funds 100 + 0431 +0435

Operating, ARRA, & EJJ Combo

Operating, ARRA & EJJ Combined Funds - Functions

<u>Function Category</u>	<u>11/12</u>		<u>10/11</u>		<u>09/10</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	65.79%	4	65.33%	5	64.25%	6 T(2)
6100 Pupil Personnel	3.77%	9	4.02%	5	4.04%	6
6200 Media Services	1.25%	7	1.36%	7	1.44%	5
6300 Curriculum	1.22%	6	1.24%	5	1.11%	7
6400 Instr Staff Training	0.48%	8	0.57%	5	0.75%	5
6500 Instruction Related Technology	0.29%	13	0.29%	13	0.33%	13
Subtotal Instructional Services	72.80%	9	72.81%	7	71.92%	8
7100 School Board	0.27%	6	0.27%	5 T(2)	0.23%	9
7200 General Administration	0.35%	10	0.38%	12	0.40%	9
7300 School Administration	6.56%	8	6.56%	7	6.62%	6
7400 Facility Acquisition	0.06%	9	0.07%	9	0.06%	8 T(3)
7500 Fiscal Services	0.47%	6	0.54%	3	0.60%	3
7600 Food Service	0.03%	3	0.02%	4 T(2)	0.02%	3
7700 Central Services	1.52%	5	1.55%	6	1.59%	5
7800 Transportation	4.21%	11	3.98%	11	4.18%	9
7900 Operation of Plant	9.69%	4	9.80%	3	10.23%	3
8100 Plant Maintenance	2.76%	6	2.79%	7	2.80%	7
8200 Admin Technology Services	0.78%	4	0.65%	8	0.67%	7
9100 Community Services	0.08%	10	0.12%	8 T(2)	0.13%	8
7420 Facilities Capital	0.02%	4 T(2)	0.03%	4 T(2)	0.02%	4
9300 Other Capital Outlay	0.39%	3	0.38%	4	0.48%	2
74xx Principal/Interest	0.01%	N/A	0.05%	N/A	0.05%	N/A
Subtotal Non-Instructional Services	27.20%	N/A	27.19%	N/A	28.08%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Fund 0420, 0432 and 0433

Federal Project Funds
(0420,0432,0433)

Federal Projects - Functions

<u>Function Category</u>	<u>11/12</u>		<u>10/11</u>		<u>09/10</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	46.83%	10	47.20%	8	53.67%	5
6100 Pupil Personnel	11.61%	4	11.96%	5	12.07%	5
6200 Media Services	0.54%	5	0.48%	6	0.48%	7
6300 Curriculum	12.33%	7	12.15%	7	11.55%	6
6400 Instr Staff Training	11.18%	6	11.69%	7	13.57%	3
6500 Instruction Related Technology	0.26%	5	0.19%	4	0.12%	5
Subtotal Instructional Services	82.75%	11	83.67%	11	91.46%	7
7100 School Board	0.00%	11	0.01%	2	0.00%	N/A
7200 General Administration	2.45%	6 T(2)	2.39%	9	2.44%	12
7300 School Administration	0.82%	1	0.33%	5	0.27%	3
7400 Facility Acquisition	0.01%	5 T(2)	0.07%	7	0.00%	7
7500 Fiscal Services	0.06%	6 T(2)	0.05%	6	0.05%	6
7600 Food Service	0.03%	4	0.02%	3	0.00%	9
7700 Central Services	0.90%	2	0.56%	2	0.70%	2
7800 Transportation	1.56%	7	0.44%	12	0.37%	13
7900 Operation of Plant	0.16%	6	0.14%	6	0.17%	4
8100 Plant Maintenance	0.00%	12	0.00%	5 T(9)	0.00%	7
8200 Admin Technology Services	0.30%	3	0.19%	2	0.11%	2
9100 Community Services	5.16%	2	4.00%	3 T(2)	3.50%	3
7420 Facilities Capital	0.00%	11	0.00%	7 T(6)	0.00%	8
9300 Other Capital Outlay	5.80%	1	8.13%	1	0.93%	10
74xx Principal/Interest	0.00%	N/A	0.00%	N/A	0.00%	N/A
Subtotal Non-Instructional Services	17.25%	N/A	16.33%	N/A	8.54%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

Pinellas Comparisons
Thirteen District (0100, 0431, 0435, 0420, 0432, and 0433)
AFR Data - Three Years
Funds 100, 0431, 0435, 0420, 0432, 0433

Combined - Functions

<u>Function Category</u>	<u>11/12</u>		<u>10/11</u>		<u>09/10</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	63.91%	6	63.54%	7	63.24%	6
6100 Pupil Personnel	4.55%	6	4.80%	5	4.82%	6
6200 Media Services	1.18%	6 T(2)	1.27%	8	1.34%	5
6300 Curriculum	2.33%	6	2.32%	6	2.14%	7
6400 Instr Staff Training	1.54%	7	1.67%	7	2.01%	5
6500 Instruction Related Technology	0.29%	13	0.28%	13	0.31%	13
Subtotal Instructional Services	73.80%	8	73.88%	9	73.86%	7
7100 School Board	0.24%	6 T(2)	0.25%	5 T(2)	0.21%	8
7200 General Administration	0.56%	10	0.58%	13	0.60%	10
7300 School Administration	5.99%	7 T(2)	5.94%	7	6.00%	7
7400 Facility Acquisition	0.05%	10	0.07%	9	0.05%	9
7500 Fiscal Services	0.43%	5 T(4)	0.49%	3	0.54%	3
7600 Food Service	0.03%	3	0.02%	4 T(2)	0.02%	3
7700 Central Services	1.45%	3	1.45%	6	1.50%	5
7800 Transportation	3.95%	11	3.64%	11	3.80%	10
7900 Operation of Plant	8.74%	5	8.84%	3	9.24%	3
8100 Plant Maintenance	2.48%	5	2.51%	6	2.52%	5
8200 Admin Technology Services	0.73%	4	0.61%	7	0.61%	8
9100 Community Services	0.59%	6	0.50%	9	0.46%	7
7420 Facilities Capital	0.02%	4 T(3)	0.03%	5 T(2)	0.02%	4
9300 Other Capital Outlay	0.93%	2	1.14%	2	0.52%	4
74xx Principal/Interest	0.01%	N/A	0.05%	N/A	0.05%	N/A
Subtotal Non-Instructional Services	26.20%	N/A	26.12%	N/A	26.14%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

Function Comparison FY 2011/12

Thirteen Districts

Percent Spent by Function

Pinellas Rankings Highlighted

Funds

Operating (0100)

ARRA State Stabilization (0431)

Education Jobs Fund (0435)

Operating, ARRA, EJP (0100 + 0431 + 0435)

Federal (0420 + 0432 + 0433)

Combo (0100 + 0431 + 0435 + 0420 + 0432 + 0433)

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Summary by Function
Direct Instruction Order
2011/12

Operating

Function									
	Direct Instr 5000	Pupil Pers Svc 6100	Instr Media Svc 6200	Instr & Curr Dvlpmnt 6300	Inst Staff Trng 6400	Inst Rel Tech 6500	School Board 7100	Gen. Admin. Sppt 7200	Schl Admin 7300
Polk	66.59%	3.90%	1.13%	0.49%	0.14%	1.39%	0.37%	0.52%	5.80%
Seminole	66.50%	4.14%	1.02%	0.98%	0.63%	0.68%	0.28%	0.46%	6.61%
Miami Dade	66.35%	3.81%	1.02%	0.90%	0.12%	0.95%	0.24%	0.19%	5.97%
Pinellas	4 65.78%	9 3.77%	7 1.25%	6 1.22%	8 0.48%	13 0.29%	6 0.27%	10 0.36%	8 6.56%
Brevard	65.45%	3.45%	1.52%	2.23%	0.32%	1.63%	0.28%	0.40%	7.24%
Orange	64.43%	2.39%	1.22%	3.34%	0.71%	0.87%	0.25%	0.41%	7.52%
Sarasota	64.29%	5.88%	1.32%	0.67%	0.39%	0.65%	0.28%	0.42%	4.51%
Duval	63.63%	4.41%	1.31%	0.97%	2.13%	0.96%	0.18%	0.48%	6.51%
Palm Beach	63.53%	2.81%	1.36%	2.34%	0.89%	0.39%	0.35%	0.43%	6.68%
Hillsborough	63.43%	3.84%	1.36%	1.33%	2.16%	2.01%	0.09%	0.27%	6.00%
Broward	62.44%	5.16%	1.16%	1.07%	0.24%	0.99%	0.18%	0.55%	6.59%
Lee	61.93%	3.32%	0.70%	0.78%	0.60%	0.82%	0.13%	0.41%	6.57%
Pasco	60.16%	4.78%	1.56%	1.95%	1.51%	1.01%	0.11%	0.13%	7.35%

	7410 Facility Acquisition	7500 Fiscal Service	7600 Food Svc	7700 Central Svcs	7800 Pupil Transp.	7900 Operation of Plant	8100 Maint of Plant	8200 Admin Tech Svc	9100 Cmmnty Svc
Polk	1.36%	0.45%	0.00%	1.36%	4.83%	6.77%	2.54%	0.74%	0.04%
Seminole	0.03%	0.43%	0.00%	1.00%	4.88%	8.45%	2.26%	0.91%	0.18%
Miami Dade	0.01%	0.49%	0.00%	2.09%	2.92%	9.98%	3.38%	0.16%	1.09%
Pinellas	9 0.06%	6 0.47%	3 0.03%	5 1.52%	11 4.21%	4 9.69%	6 2.76%	4 0.78%	10 0.08%
Brevard	0.20%	0.50%	0.05%	1.08%	4.30%	9.16%	1.20%	0.70%	0.04%
Orange	0.69%	0.45%	0.00%	1.17%	4.61%	7.90%	2.45%	1.30%	0.04%
Sarasota	0.00%	0.57%	0.01%	1.51%	4.59%	9.27%	4.35%	0.69%	0.44%
Duval	0.17%	0.54%	0.00%	1.58%	5.22%	7.73%	3.04%	0.74%	0.12%
Palm Beach	0.08%	0.39%	0.00%	0.91%	3.39%	9.17%	4.36%	0.61%	2.27%
Hillsborough	0.10%	0.42%	0.02%	1.55%	4.59%	7.55%	1.89%	0.04%	2.84%
Broward	0.00%	0.39%	0.00%	2.80%	4.67%	9.11%	3.18%	0.32%	0.80%
Lee	1.13%	0.53%	0.00%	1.24%	7.61%	10.30%	2.32%	0.85%	0.64%
Pasco	0.40%	0.44%	0.04%	1.27%	5.94%	10.16%	2.40%	0.63%	0.12%

	7420 Facilities Acquisition	9300 Other Capital Outlay	0710 Redemp of Princ	0720 Interest
Polk	0.17%	1.18%	0.18%	0.03%
Seminole	0.00%	0.48%	0.00%	0.07%
Miami Dade	0.00%	0.28%	0.02%	0.01%
Pinellas	4 0.02%	3 0.39%	N/A 0.00%	N/A 0.01%
Brevard	0.02%	0.24%	0.00%	0.00%
Orange	0.00%	0.25%	0.00%	0.00%
Sarasota	0.00%	0.16%	0.00%	0.00%
Duval	0.13%	0.16%	0.00%	0.00%
Palm Beach	0.00%	0.05%	0.00%	0.00%
Hillsborough	0.13%	0.38%	0.00%	0.00%
Broward	0.00%	0.34%	0.00%	0.01%
Lee	0.02%	0.10%	0.00%	0.00%
Pasco	0.00%	0.03%	0.00%	0.00%

Denotes #1 in function

Summary by Function
Direct Instruction Order
2011/12

ARRA

ARRA – Functions

Note – The ARRA fund function comparison is not ranked since most districts expended these funds in a prior year.

Summary by Function
Direct Instruction Order
2011/12

	Direct Instr Function 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
Pinellas	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Seminole	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sarasota	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pasco	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Orange	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Palm Beach	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hillsborough	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Broward	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Polk	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Brevard	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miami Dade	97.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.86%	0.00%
Duval	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lee	0.00%	61.92%	0.00%	38.08%	0.00%	0.00%	0.00%	0.00%	0.00%

	7410 Facility Acquisition	7500 Fiscal Service	7600 Food Svc	7700 Central Svcs	7800 Pupil Transp.	7900 Operation of Plant	8100 Maint of Plant	8200 Admin Tech Svc	9100 Cmmnty Svc
Pinellas	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Seminole	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sarasota	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pasco	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Orange	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Palm Beach	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miami Dade	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Hillsborough	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Broward	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Polk	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Duval	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Brevard	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lee	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	7420 Facilities Acquisition	9300 Other Capital Outlay	0710 Redemp of Princ	0720 Interest
Pinellas	0.00%	0.00%	0.00%	0.00%
Seminole	0.00%	0.00%	0.00%	0.00%
Sarasota	0.00%	0.00%	0.00%	0.00%
Pasco	0.00%	0.00%	0.00%	0.00%
Orange	0.00%	0.00%	0.00%	0.00%
Palm Beach	0.00%	0.00%	0.00%	0.00%
Miami Dade	0.00%	0.00%	0.00%	0.00%
Hillsborough	0.00%	0.00%	0.00%	0.00%
Broward	0.00%	0.00%	0.00%	0.00%
Polk	0.00%	0.00%	0.00%	0.00%
Duval	0.00%	0.00%	0.00%	0.00%
Brevard	0.00%	0.00%	0.00%	0.00%
Lee	0.00%	0.00%	0.00%	0.00%

Note - The EJJ is not ranked since most districts expended these funds exclusively in direct instruction. This is consistent with the intent of the EJJ bill.

	Direct Instr Function 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	66.62%	3.90%	1.13%	0.49%	0.14%	1.38%	0.37%	0.52%	5.80%
Seminole	66.54%	4.14%	1.02%	0.98%	0.63%	0.67%	0.28%	0.46%	6.61%
Miami Dade	66.37%	3.80%	1.01%	0.89%	0.16%	0.95%	0.24%	0.20%	5.96%
Pinellas	4 65.79%	9 3.77%	7 1.25%	6 1.22%	8 0.48%	13 0.29%	6 0.27%	10 0.35%	8 6.56%
Brevard	65.45%	3.45%	1.52%	2.23%	0.32%	1.63%	0.28%	0.40%	7.23%
Sarasota	65.06%	5.75%	1.29%	0.66%	0.38%	0.63%	0.28%	0.41%	4.41%
Orange	64.46%	2.38%	1.22%	3.33%	0.71%	0.87%	0.25%	0.41%	7.52%
Duval	63.62%	4.45%	1.31%	0.97%	2.13%	0.96%	0.18%	0.47%	6.50%
Palm Beach	63.56%	2.81%	1.35%	2.33%	0.89%	0.39%	0.35%	0.43%	6.67%
Hillsborough	63.43%	3.84%	1.36%	1.33%	2.16%	2.01%	0.09%	0.27%	6.00%
Broward	62.44%	5.16%	1.16%	1.07%	0.24%	0.99%	0.18%	0.55%	6.59%
Lee	61.89%	3.35%	0.70%	0.80%	0.60%	0.82%	0.13%	0.41%	6.57%
Pasco	60.18%	4.78%	1.56%	1.95%	1.51%	1.00%	0.11%	0.13%	7.35%

	7410 Facility Acquisition	7500 Fiscal Service	7600 Food Svc	7700 Central Svc	7800 Pupil Transp.	7900 Operation of Plant	8100 Maint of Plant	8200 Admin Tech Svc	9100 Cmmnty Svc
Polk	1.36%	0.45%	0.00%	1.36%	4.83%	6.77%	2.54%	0.74%	0.04%
Seminole	0.03%	0.43%	0.00%	1.00%	4.87%	8.44%	2.26%	0.91%	0.18%
Miami Dade	0.01%	0.49%	0.00%	2.09%	2.92%	9.97%	3.38%	0.16%	1.09%
Pinellas	9 0.06%	6 0.47%	3 0.03%	5 1.52%	11 4.21%	4 9.69%	6 2.76%	4 0.78%	10 0.08%
Brevard	0.20%	0.50%	0.05%	1.08%	4.30%	9.16%	1.20%	0.70%	0.04%
Sarasota	0.00%	0.56%	0.01%	1.48%	4.48%	9.07%	4.26%	0.68%	0.43%
Orange	0.69%	0.45%	0.00%	1.17%	4.60%	7.90%	2.45%	1.30%	0.04%
Duval	0.17%	0.54%	0.00%	1.58%	5.21%	7.72%	3.04%	0.74%	0.12%
Palm Beach	0.08%	0.39%	0.00%	0.91%	3.39%	9.16%	4.36%	0.61%	2.27%
Hillsborough	0.10%	0.42%	0.02%	1.55%	4.59%	7.55%	1.89%	0.04%	2.84%
Broward	0.00%	0.39%	0.00%	2.80%	4.67%	9.11%	3.18%	0.32%	0.80%
Lee	1.13%	0.53%	0.00%	1.24%	7.61%	10.29%	2.32%	0.85%	0.64%
Pasco	0.40%	0.44%	0.04%	1.27%	5.94%	10.16%	2.40%	0.63%	0.12%

	7420 Facilities Aquisition	9300 Other Capital Outlay	0710 Redemp of Princ	0720 Interest
Polk	0.17%	1.18%	0.18%	0.03%
Seminole	0.00%	0.48%	0.00%	0.07%
Miami Dade	0.00%	0.28%	0.02%	0.01%
Pinellas	4 0.02%	3 0.39%	N/A 0.00%	N/A 0.01%
Brevard	0.02%	0.24%	0.00%	0.00%
Sarasota	0.00%	0.16%	0.00%	0.00%
Orange	0.00%	0.25%	0.00%	0.00%
Duval	0.13%	0.16%	0.00%	0.00%
Palm Beach	9.16%	4.36%	2.27%	0.00%
Hillsborough	0.13%	0.38%	0.00%	0.00%
Broward	0.00%	0.34%	0.00%	0.01%
Lee	0.02%	0.10%	0.00%	0.00%
Pasco	0.00%	0.03%	0.00%	0.00%

Denotes #1 in 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
Broward	69.23%	3.76%	0.07%	12.55%	6.61%	0.00%	0.00%	1.58%	0.08%
Sarasota	64.69%	10.85%	0.04%	3.63%	12.30%	0.00%	0.00%	2.89%	0.01%
Pasco	63.45%	8.75%	0.28%	11.10%	9.02%	0.68%	0.00%	1.66%	0.04%
Miami Dade	63.07%	8.73%	0.62%	9.33%	10.98%	0.99%	0.00%	1.85%	0.03%
Lee	62.97%	7.54%	1.27%	11.54%	9.99%	0.00%	0.01%	3.53%	0.23%
Seminole	51.10%	12.66%	0.00%	6.37%	9.98%	0.04%	0.00%	2.44%	0.64%
Palm Beach	49.78%	10.64%	0.03%	13.21%	19.53%	0.14%	0.03%	2.31%	0.16%
Polk	47.82%	8.07%	1.18%	15.48%	14.49%	0.02%	0.00%	2.45%	0.16%
Brevard	47.36%	13.58%	0.04%	21.05%	8.20%	1.28%	0.00%	3.34%	0.16%
Pinellas	10 46.83%	4 11.61%	5 0.54%	7 12.33%	6 11.18%	5 0.26%	11 0.00%	6 2.45%	1 0.82%
Duval	45.76%	16.89%	0.17%	10.14%	16.27%	0.11%	0.00%	4.27%	0.46%
Hillsborough	40.47%	8.89%	1.21%	14.15%	7.18%	0.71%	0.00%	2.67%	0.80%
Orange	38.76%	10.52%	0.17%	19.76%	20.23%	0.08%	0.09%	1.71%	0.23%

	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
Broward	0.00%	0.08%	0.00%	0.02%	0.79%	0.10%	0.00%	0.00%	3.37%
Sarasota	0.47%	0.04%	0.00%	0.36%	1.28%	0.00%	0.00%	0.00%	2.78%
Pasco	0.00%	0.33%	0.10%	0.41%	1.05%	0.41%	0.12%	0.43%	0.21%
Miami Dade	0.00%	0.00%	0.00%	0.67%	2.01%	0.13%	0.00%	0.00%	0.64%
Lee	0.16%	0.00%	0.00%	0.39%	0.46%	0.23%	0.00%	0.00%	0.16%
Seminole	0.78%	0.00%	0.00%	0.00%	7.32%	0.04%	0.00%	0.00%	3.99%
Palm Beach	0.00%	0.00%	0.00%	0.37%	2.02%	0.21%	0.00%	0.00%	0.19%
Polk	0.00%	0.11%	0.14%	1.73%	2.27%	0.12%	0.04%	0.16%	3.48%
Brevard	0.00%	0.06%	0.00%	0.01%	0.89%	0.04%	0.00%	0.00%	2.28%
Pinellas	5 0.01%	6 0.06%	4 0.03%	2 0.90%	7 1.56%	6 0.16%	12 0.00%	3 0.30%	2 5.16%
Duval	0.79%	0.00%	0.04%	0.27%	3.11%	0.27%	0.00%	0.00%	0.28%
Hillsborough	0.01%	0.27%	0.00%	0.48%	0.51%	0.09%	0.00%	0.00%	20.86%
Orange	0.00%	0.19%	0.00%	0.48%	4.71%	0.30%	0.02%	0.53%	4.22%

	7420	9300	0710	0720
	Facilities Acquisition	Other Capital Outlay	Redemp of Princ	Interest
Broward	0.00%	1.76%	0.00%	0.00%
Sarasota	0.35%	0.31%	0.00%	0.00%
Pasco	0.00%	1.96%	0.00%	0.00%
Miami Dade	0.00%	0.95%	0.00%	0.00%
Lee	0.00%	1.52%	0.00%	0.00%
Seminole	0.00%	4.65%	0.00%	0.00%
Palm Beach	0.00%	1.38%	0.00%	0.00%
Polk	0.46%	1.82%	0.00%	0.00%
Brevard	0.01%	1.70%	0.00%	0.00%
Pinellas	11 0.00%	1 5.80%	N/A 0.00%	N/A 0.00%
Duval	0.11%	1.06%	0.00%	0.00%
Hillsborough	0.62%	1.08%	0.00%	0.00%
Orange	0.00%	1.60%	0.00%	0.00%

Denotes #1 in function

Summary by Function
Direct Instruction Order

(0100, 0431, 0435, 0420, 0432, and 0433)

2011/12

Function

	Direct Instr	Pupil Pers Svc	Instr Media Svc	Instrc & Curr Dvlpmnt	Inst Staff Trng	Inst Rel Tech	School Board	Gen. Admin. Sppt	Schl Admin
	5000	6100	6200	6300	6400	6500	7100	7200	7300
Miami Dade	65.99%	4.33%	0.97%	1.81%	1.33%	0.95%	0.22%	0.38%	5.32%
Seminole	65.33%	4.79%	0.94%	1.40%	1.35%	0.63%	0.26%	0.61%	6.15%
Sarasota	65.05%	6.07%	1.21%	0.84%	1.12%	0.59%	0.26%	0.57%	4.13%
Polk	64.57%	4.35%	1.14%	2.11%	1.69%	1.24%	0.33%	0.73%	5.19%
Brevard	64.05%	4.24%	1.41%	3.69%	0.93%	1.60%	0.26%	0.62%	6.69%
Pinellas	63.91%	4.55%	1.18%	2.33%	1.54%	0.29%	0.24%	0.56%	5.99%
Broward	63.09%	5.03%	1.06%	2.14%	0.83%	0.89%	0.16%	0.64%	5.99%
Palm Beach	62.35%	3.48%	1.24%	3.27%	2.49%	0.37%	0.33%	0.59%	6.12%
Lee	62.01%	3.71%	0.75%	1.73%	1.41%	0.75%	0.12%	0.68%	6.02%
Duval	61.60%	5.85%	1.18%	2.00%	3.72%	0.86%	0.16%	0.90%	5.82%
Orange	61.55%	3.19%	1.12%	4.96%	2.65%	0.79%	0.24%	0.53%	6.80%
Hillsborough	60.57%	4.47%	1.34%	2.94%	2.79%	1.85%	0.08%	0.57%	5.34%
Pasco	60.43%	5.09%	1.46%	2.67%	2.10%	0.98%	0.10%	0.25%	6.78%

	7410	7500	7600	7700	7800	7900	8100	8200	9100
Facility	Acquisiti on	Fiscal Service	Food Svc	Central Svcs	Pupil Transp.	Operation of Plant	Maint of Plant	Admin Tech Svc	Cmmnty Svc
Miami Dade	0.01%	0.43%	0.00%	1.94%	2.82%	8.91%	3.02%	0.14%	1.04%
Seminole	0.09%	0.40%	0.00%	0.92%	5.06%	7.80%	2.09%	0.84%	0.47%
Sarasota	0.03%	0.53%	0.01%	1.41%	4.28%	8.50%	3.99%	0.64%	0.58%
Polk	1.22%	0.41%	0.01%	1.40%	4.55%	6.05%	2.27%	0.68%	0.42%
Brevard	0.20%	0.50%	0.05%	1.08%	4.30%	9.16%	1.20%	0.70%	0.04%
Pinellas	0.05%	0.43%	0.03%	1.45%	3.95%	8.74%	2.48%	0.73%	0.59%
Broward	0.00%	0.36%	0.00%	2.54%	4.31%	8.27%	2.88%	0.29%	1.04%
Palm Beach	0.07%	0.36%	0.00%	0.87%	3.27%	8.40%	0.00%	0.56%	2.09%
Lee	1.05%	0.49%	0.00%	1.16%	6.99%	9.42%	2.11%	0.77%	0.60%
Duval	0.24%	0.48%	0.00%	1.43%	4.98%	6.89%	2.70%	0.66%	0.14%
Orange	0.63%	0.43%	0.00%	1.10%	4.61%	7.14%	2.21%	1.22%	0.45%
Hillsborough	0.08%	0.40%	0.02%	1.42%	4.08%	6.61%	1.65%	0.04%	5.10%
Pasco	0.36%	0.43%	0.05%	1.20%	5.55%	9.39%	2.22%	0.62%	0.13%

	7420	9300	0710	0720
Other	Facilities Aquisition	Capital Outlay	Redemp of Princ	Interest
Miami Dade	0.00%	0.36%	0.02%	0.01%
Seminole	0.00%	0.80%	0.00%	0.07%
Sarasota	0.02%	0.17%	0.00%	0.00%
Polk	0.20%	1.25%	0.16%	0.03%
Brevard	0.02%	0.24%	0.00%	0.00%
Pinellas	0.02%	0.93%	N/A	0.01%
Broward	0.00%	0.47%	0.00%	0.01%
Palm Beach	0.00%	0.16%	0.00%	0.00%
Lee	0.01%	0.22%	0.00%	0.00%
Duval	0.13%	0.26%	0.00%	0.00%
Orange	0.00%	0.38%	0.00%	0.00%
Hillsborough	0.19%	0.46%	0.00%	0.00%
Pasco	0.00%	0.19%	0.00%	0.00%

3-Year District History by Object

Three Fiscal Years

2011/12

2010/11

2009/10

Percent Spent by Major Object

Relative Pinellas Ranking 1 thru 13

1 = Highest % within Major Object

13 = Lowest % within Major Object

Funds

Operating (0100)

ARRA State Stabilization (0431)

Education Jobs Fund (0435)

Operating, ARRA, EJF (0100 + 0431 + 0435)

Federal (0420 + 0432 + 0433)

Combo (0100 + 0431 + 0435 + 0420 + 0432 + 0433)

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Fund 100

Operating

Operating - Objects

<u>Object Category</u>	<u>11/12</u>		<u>10/11</u>		<u>09/10</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	64.46%	3	61.92%	3	63.20%	3
200 Benefits	19.67%	1	21.88%	1	21.60%	1
Subtotal HR	84.13%	2	83.80%	2	84.80%	2
300 Purchased Services	7.42%	12	6.64%	12	6.89%	12
400 Energy Services	3.98%	4	4.16%	3	4.28%	3
500 Materials/Supplies	2.70%	8 T(2)	3.51%	5	2.20%	10 T(2)
600 Capital Outlay	1.30%	3	1.26%	4	1.26%	3
700 All Other	0.47%	9	0.63%	8	0.57%	8 T(2)
	15.87%	N/A	16.20%	N/A	15.20%	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
Thirteen District
AFR Data
Fund 431

ARRA State Stabilization

ARRA - Objects

<u>Object Category</u>	<u>11/12</u>		<u>10/11</u>		<u>09/10</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	0.00%	N/A	75.63%	1	78.23%	1
200 Benefits	0.00%	N/A	24.16%	3	21.60%	5
Subtotal HR	0.00%		99.79%	1	99.83%	1
300 Purchased Services	100.00%	1	0.17%	10	0.17%	10
400 Energy Services	0.00%	N/A	0.00%	N/A	0.00%	N/A
500 Materials/Supplies	0.00%	N/A	0.04%	2	0.00%	3 T(11)
600 Capital Outlay	0.00%	N/A	0.00%	13	0.00%	13
700 All Other	0.00%	N/A	0.00%	13 T(3)	0.00%	12 T(2)
	100.00%	N/A	0.21%	N/A	0.17%	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>

Note - Most districts expended ARRA funds in a prior year.

Pinellas Comparisons
Thirteen District
AFR Data
Fund 435

EJF

EJF - Objects

Note - The EJF is not ranked since most districts expended these funds exclusively in direct instruction. This is consistent with the intent of the EJF bill.

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Funds 100 + 431 + 435

Operating, ARRA & EJJ Combo

Operating, ARRA & EJJ Combined Funds Projects - Objects

<u>Object Category</u>		<u>11/12</u>		<u>10/11</u>		<u>09/10</u>	
		<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100	Salaries	64.46%	3	62.85%	3	63.94%	3
200	Benefits	19.67%	1	22.05%	1	21.60%	1
Subtotal HR		84.13%	2	84.90%	2	85.54%	2
300	Purchased Services	7.42%	12	6.19%	12	6.54%	12
400	Energy Services	3.98%	4	3.87%	3	4.08%	3
500	Materials/Supplies	2.70%	8	3.27%	5	2.09%	10
600	Capital Outlay	1.30%	3	1.18%	4	1.20%	3
700	All Other	0.47%	9	0.59%	9	0.55%	9
		15.87%	N/A	15.10%	N/A	14.46%	N/A
Total		100.00%	N/A	100.00%	N/A	100.00%	N/A

Pinellas Comparisons
Thirteen District
AFR Data - Three Years
Fund 420, 0432, and 0433

Federal Project Funds
(0420,0432,0433)

Federal Projects - Objects

<u>Object Category</u>	<u>11/12</u>		<u>10/11</u>		<u>09/10</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	47.59%	11	47.30%	10	53.86%	6
200 Benefits	12.59%	12	15.27%	10	16.97%	2
Subtotal HR	60.18%	10	62.57%	10	70.83%	6
300 Purchased Services	9.20%	13	11.24%	11	11.44%	11
400 Energy Services	0.02%	7	0.02%	7	0.03%	5 T(2)
500 Materials/Supplies	7.83%	1	5.20%	5	4.05%	11
600 Capital Outlay	15.51%	1	14.56%	1	7.77%	2
700 All Other	7.26%	3	6.41%	5	5.88%	6
	39.82%	N/A	37.43%	N/A	29.17%	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

Combo

Thirteen District

(0100, 0431, 0435, 0420, 0432, and 0433)

AFR Data - Three Years

Combined Funds Projects - Objects

Funds 100, 0431, 0435, 0420, 0432, 0433

<u>Object Category</u>		<u>11/12</u>	<u>Rank</u>	<u>10/11</u>	<u>Rank</u>	<u>09/10</u>	<u>Rank</u>
		<u>%</u>		<u>%</u>		<u>%</u>	
100	Salaries	62.79%	4	61.32%	4	62.95%	3
200	Benefits	18.96%	1	21.39%	2	21.14%	1
Subtotal HR		81.75%	4	82.71%	3	84.09%	2
300	Purchased Services	7.60%	12	6.69%	12	7.03%	12
400	Energy Services	3.58%	4	3.49%	3	3.68%	3
500	Materials/Supplies	3.21%	6	3.46%	4	2.29%	11
600	Capital Outlay	2.71%	2	2.49%	3	1.84%	4
700	All Other	1.15%	8	1.16%	8	1.07%	8
		18.25%	N/A	17.29%	N/A	15.91%	N/A
Total		100.00%	N/A	100.00%	N/A	100.00%	N/A

Object Comparison FY 2011/12

Thirteen Districts

Percent Spent by Major Object

Pinellas Rankings Highlighted

Funds

Operating (0100)

ARRA State Stabilization (0431)

Education Jobs Fund (0435)

Operating, ARRA, EJP (0100 + 0431 + 0435)

Federal (0420 + 0432 + 0433)

Combo (0100 + 0431 + 0435 + 0420 + 0432 + 0433)

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
Summary by Object1011
Sal-Ben Order
2011/12

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	67.61%	17.88%	85.49%	5.98%	3.99%	2.61%	0.89%	1.05%
Brevard	66.65%	16.42%	83.07%	9.21%	3.16%	3.09%	0.90%	0.57%
Pinellas	3 64.46%	1 19.67%	2 84.13%	12 7.42%	4 3.98%	8 2.70%	3 1.30%	9 0.47%
Hillsborough	64.26%	15.96%	80.22%	10.06%	3.27%	3.75%	1.37%	1.32%
Pasco	63.94%	18.99%	82.93%	9.08%	3.67%	2.93%	0.44%	0.96%
Palm Beach	62.24%	18.83%	81.07%	10.30%	3.14%	3.02%	0.34%	2.13%
Orange	62.05%	18.27%	80.32%	10.45%	4.30%	3.16%	1.13%	0.65%
Miami Dade	60.75%	18.96%	79.71%	14.65%	2.58%	2.33%	0.45%	0.28%
Sarasota	60.60%	16.46%	77.06%	16.33%	3.07%	2.96%	0.43%	0.16%
Broward	60.49%	15.79%	76.28%	16.81%	3.42%	2.67%	0.69%	0.13%
Duval	58.48%	16.56%	75.04%	17.71%	3.00%	3.32%	0.63%	0.30%
Polk	58.17%	15.90%	74.07%	15.87%	2.97%	2.53%	3.03%	1.52%
Lee	56.81%	15.64%	72.45%	17.46%	4.88%	2.70%	0.68%	1.84%

Denotes #1 in object

Summary by Object
Direct Instruction Order
2011/12

ARRA

ARRA – Object

Note – The ARRA object function comparison is not ranked since most districts expended these funds in a prior year.

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
0435Summary by Object1011
Sal-Ben Order
2011/12

EJF

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	88.84%	11.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Seminole	81.41%	18.59%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Broward	81.35%	18.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pasco	81.25%	18.75%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sarasota	81.05%	18.74%	99.79%	0.21%	0.00%	0.00%	0.00%	0.00%
Hillsborough	80.32%	19.68%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Duval	79.65%	20.35%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Lee	78.80%	21.20%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Orange	78.50%	21.50%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Palm Beach	75.98%	18.86%	94.84%	5.16%	0.00%	0.00%	0.00%	0.00%
Miami Dade	73.49%	23.65%	97.14%	0.00%	0.00%	0.00%	0.00%	2.86%
Polk	62.52%	26.98%	89.50%	10.50%	0.00%	0.00%	0.00%	0.00%
Brevard	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%

Note - The EJF is not ranked since most districts expended these funds exclusively in direct instruction. This is consistent with the intent of the EJF bill.

AFR Exhibit K1 Doe pg.2 Fund 0100.xls
01xx,0431&0435Sum by Object1011
Sal-Ben Order
2011/12

Operating, ARRA & EJF 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	67.60%	17.88%	85.48%	5.98%	3.99%	2.61%	0.89%	1.05%
Brevard	66.63%	16.42%	83.05%	9.23%	3.16%	3.09%	0.90%	0.57%
Pinellas	[3] 64.46%	[1] 19.67%	[2] 84.13%	[12] 7.42%	[4] 3.98%	[8] 2.70%	[3] 1.30%	[9] 0.47%
Hillsborough	64.27%	15.96%	80.23%	10.06%	3.27%	3.75%	1.37%	1.32%
Pasco	63.95%	18.99%	82.94%	9.08%	3.67%	2.92%	0.43%	0.96%
Palm Beach	62.24%	18.83%	81.07%	10.30%	3.14%	3.02%	0.34%	2.13%
Orange	62.05%	18.27%	80.32%	10.45%	4.30%	3.15%	1.13%	0.65%
Sarasota	61.05%	16.51%	77.55%	15.97%	3.00%	2.89%	0.42%	0.16%
Miami Dade	60.74%	18.95%	79.69%	14.68%	2.57%	2.33%	0.45%	0.28%
Broward	60.50%	15.79%	76.29%	16.80%	3.42%	2.67%	0.69%	0.13%
Duval	58.50%	16.56%	75.06%	17.70%	3.00%	3.32%	0.63%	0.29%
Polk	58.18%	15.90%	74.08%	15.87%	2.97%	2.53%	3.03%	1.52%
Lee	56.82%	15.64%	72.46%	17.45%	4.88%	2.69%	0.68%	1.84%

Denotes #1 in object

Summary by Object

Sal-Ben Order

2011/12

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
Sarasota	57.14%	14.15%	71.30%	18.39%	0.73%	2.27%	2.13%	5.19%
Brevard	57.10%	13.45%	70.55%	13.80%	0.30%	4.96%	6.44%	3.95%
Pasco	54.65%	17.46%	72.11%	14.61%	0.32%	4.25%	4.27%	4.44%
Broward	53.42%	15.32%	68.73%	19.79%	0.00%	3.21%	3.74%	4.52%
Miami Dade	51.86%	15.94%	67.80%	15.08%	0.01%	5.15%	7.30%	4.66%
Duval	51.59%	12.90%	64.48%	23.58%	0.01%	4.12%	3.10%	4.70%
Seminole	50.29%	16.61%	66.89%	13.81%	0.01%	5.29%	9.66%	4.34%
Palm Beach	49.82%	15.19%	65.01%	15.45%	0.00%	7.14%	6.59%	5.81%
Orange	49.75%	14.65%	64.40%	16.70%	0.00%	5.00%	6.03%	6.27%
Hillsborough	48.47%	10.38%	58.85%	28.77%	0.03%	2.96%	3.99%	5.40%
Pinellas	11 47.59%	12 12.59%	10 60.18%	13 9.20%	7 0.02%	1 7.83%	1 15.51%	3 7.26%
Polk	46.74%	12.84%	59.58%	21.56%	0.07%	7.07%	4.33%	7.39%
Lee	43.29%	13.35%	56.64%	25.17%	0.03%	4.72%	5.04%	8.40%

Denotes #1 in object

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	66.29%	17.78%	84.06%	6.58%	3.68%	2.81%	1.56%	1.30%
Brevard	65.88%	16.19%	82.07%	9.59%	2.94%	3.24%	1.33%	0.83%
Pasco	63.22%	18.87%	82.09%	9.51%	3.40%	3.03%	0.74%	1.23%
Pinellas	4 62.79%	1 18.96%	4 81.75%	12 7.60%	4 3.58%	6 3.21%	2 2.71%	8 1.15%
Hillsborough	62.29%	15.26%	77.55%	12.41%	2.86%	3.65%	1.70%	1.83%
Palm Beach	61.17%	18.52%	79.69%	10.75%	2.87%	3.37%	0.88%	2.44%
Orange	61.00%	17.91%	78.91%	11.07%	3.87%	3.34%	1.61%	1.20%
Sarasota	60.81%	16.36%	77.17%	16.12%	2.86%	2.85%	0.53%	0.47%
Broward	59.83%	15.75%	75.58%	17.08%	3.10%	2.72%	0.98%	0.54%
Miami Dade	59.77%	18.62%	78.40%	14.72%	2.30%	2.64%	1.19%	0.76%
Duval	57.71%	16.15%	73.86%	18.36%	2.67%	3.41%	0.91%	0.79%
Polk	56.94%	15.58%	72.52%	16.48%	2.65%	3.02%	3.17%	2.16%
Lee	55.64%	15.44%	71.08%	18.12%	4.46%	2.87%	1.06%	2.41%

Denotes #1 in object

FUNCTIONS

Code Description

5000 Instruction - Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type which assist in the instructional process. Pupil transportation costs are not to be charged to Instruction.

6100 Pupil Personnel Services - Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.

6200 Instructional Media Services - Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational Media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations. Routine repair and maintenance of audio visual equipment should be coded to this function.

6300 Instruction and Curriculum Development Services - Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning resource, and behavioral. In making the program cost report, these specialists are to be identified to appropriate FEFP programs through use of school/program tables.

6400 Instructional Staff Training Services - Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff (defined in Rule 6A-1.051, FAC) during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves, and travel leaves. All In-service Training costs are to be recorded in this function and Function 7730 (Non-instructional). Substitute teachers hired to cover classes of teachers participating in training is a cost of in-service training.

6500 Instructional Related Technology – Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology related costs that are related to the support of

instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

7100 Board - Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

7200 General Administration (Superintendent's Office) - Consists of those activities performed by the superintendent and assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.

Activities of the offices of the deputy superintendent and associate or assistant superintendents should be charged here unless the activities can be placed properly into another function. When two or more functions are directed by the same individual, the services of that individual's office are charged to the office of the superintendent or prorated between the functions.

7300 School Administration (Office of the Principal) - Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.

7400 Facilities Acquisition and Construction - Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

7500 Fiscal Services - Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

7600 Food Services - Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. Food purchased and served outside the district's defined Food Services program are to be charged as a purchased service of the applicable function.

7700 Central Services - Activities, other than general administration, which support each of the other instructional and supporting services programs.

7800 Pupil Transportation Services - Consists of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school, school and

school or on trips for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other pupil transportation expenses.

7900 Operation of Plant - Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment. Custodians may do "light" maintenance tasks, but should be coded to function 7900.

8100 Maintenance of Plant - Consists of activities that are concerned with keeping the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

NOTE: Equipment repair services which are direct costs of specific programs within the FEFP shall be charged to the function of Instruction when the amount of such services is material in relation to the cost of the programs. Equipment repair services rendered for the functions of Pupil Transportation (7800) and Food Services (7600) are to be charged to these functions. Routine maintenance of audio visual equipment is to be charged to Instructional Media Services (6200). All other equipment repairs may be charged to 8100. If the maintenance labor force is used to construct facilities, the costs should be reclassified to function 7400.

9100 Community Services - Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities. Does not include instructional programs. Fee supported instructional programs should be coded to 5500.

7420 Facilities Capital – Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites. Included in this function are expenditures which are capitalized in the 7400 function.

9300 Other Capital Outlay – Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites. Included in this function are expenditures which are capitalized in all functions except 7400.

74xx Principal/Interest – Expenditures from current funds to retire or/and earn interest on serial bonds or Section 237.161 loans.

OBJECT CODES

The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Seven major object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, (7) Other Expenses, and (8) Transfers. These broad categories are further subdivided to capture more detailed expenditure information. These sub-object codes use two of the three characters in the three character field; the third character is reserved for future state specification. Although specified herein, the second character in the salaries object codes is not required, but is available for district consideration. The optional third characters of the 100, 200 and 600 object codes are provided in Appendix B.

Code	Description
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100	<u>Salaries</u> - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those in permanent positions. See account 750, Other Personal Services, for temporary services. This includes gross salary for personal services rendered while on the payroll of the district school board.
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200	<u>Employee Benefits</u> - Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, is part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded. In the special case of Worker's Compensation a functional proration based on an approximate premium cost is required.
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300	<u>Purchased Services</u> - Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
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400	<u>Energy Services</u> - Expenditures for the various types of energy used by the district.
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500	<u>Materials and Supplies</u> - Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
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600	<u>Capital Outlay</u> - Expenditures for the acquisition of fixed assets or additions of fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and additional equipment.
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700	<u>Other Expenses</u> - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.
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