



**PINELLAS COUNTY DISTRICT SCHOOL  
BOARD**

**Annual Property Records Inventory Report**

For the Fiscal Year 2019-20

Director, Auditing and Property Records  
Dawn T. Meyers, CPA

PINELLAS COUNTY DISTRICT SCHOOL BOARD  
ANNUAL PROPERTY RECORDS INVENTORY REPORT  
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The inventory was conducted by property records staff and was supervised by Tori Elkington, Property Records Analyst. Please address inquiries regarding this report to Dawn T. Meyers, CPA, Director, Auditing and Property Records, by e-mail at [meyersda@pcsb.org](mailto:meyersda@pcsb.org) or by telephone at (727) 588-6228.

This report and other reports prepared by the Auditing and Property Records Department can be obtained on our Web site at <http://pcsb.org/Domain/184>; by telephone at (727) 588-6228; or by mail at Pinellas County District School Board, Post Office Box 2942, Largo, Florida 33779-2942.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
ANNUAL PROPERTY RECORDS INVENTORY REPORT  
FOR FISCAL YEAR 2019-20**

## **I. BACKGROUND**

Pursuant to Chapter 69I-73, Florida Administrative Code (FAC), governmental units shall maintain adequate records of property in their custody. Each property item shall be permanently marked with the identification number assigned to that item to establish its identity and ownership by the governmental unit holding title to the item. Each governmental unit shall ensure a complete physical inventory of all property valued at \$1,000 or more is taken annually. Unaccounted for items are to be promptly reported to the school/department who shall conduct a thorough investigation.

The Superintendent is responsible for the supervision and control of District property pursuant to Chapter 274, Florida Statutes, which allows the use and immediate control of the property to be delegated to a custodian and requires property inventories to be conducted.

Board Policy 7300 - Property Custodianship and Insurance names the principal, director, department head, or other employee designated by the Superintendent as the property custodian.

Board Policy 7320 – Acquisition and Removal of Tangible Property states that property may be lent to employees for District purposes or exchanged between schools or departments only with prior written approval of the principal or department head.

Board Policy 7450 – Inventories and Property Records requires tangible personal property valued at \$1,000 or more, whether purchased or received through donation, to be tagged and accounted for as an asset of the Board. In addition, it requires a complete physical inventory of all tagged items within a school or other Board facility to be conducted annually. Certain classifications of equipment and furniture, as designated by the Superintendent to be of special interest and possessing a value of less than \$1,000 may be tagged and controlled as Board assets. Principals, directors, or department heads are required to take annual inventories of property valued from \$300 to \$999.99.

Tangible personal property consists of furniture, computers, motor vehicles, and other items of a non-consumable, non-expendable nature that costs \$1,000 or more and have a normal life expectancy of one or more years. The District also accounts for items valued at \$300 to \$999.99 such as tables, desks, chairs and shelves. These items, however, are not tagged for inventory, and are not recorded in the Terms Fixed Asset system. Other technology items valued from \$300 to \$999.99 such as desktop computers, laptop computers, and tablets are deemed items of special interest and are separately tagged and entered into the Terms Fixed Asset system.

Board Policy 7530 – Lending of District-Owned Equipment states equipment may be removed from District property by staff members only when such equipment is necessary to accomplish tasks arising from their school or job responsibilities. A *Property Removal Contract* (PCS Form 3-1943) must be completed and approved by the principal or appropriate department head before District equipment is removed from District property.

Chapter 16 – Cost Centers’ Uncapitalized Tangible Property Inventory Procedures in the *Manual of Property Equipment Accounting and Control* (Manual) requires each school/department to maintain a record keeping system to enter and track all uncapitalized tangible equipment. The accountability guidelines are the same as the guidelines for the District capitalized tangible equipment except that the annual inventory count must be taken by the school/department personnel and the results of the count are to be reported on the *Cost Center’s Uncapitalized Tangible Property Inventory Report* (PCS Form 3-2918) and submitted to the Auditing and Property Records Department by October 31<sup>st</sup> each year.

Appendix B – Procedures Guidelines for Tagged Tangible Property in the Manual requires that each employee sign and date that he/she has received the equipment assigned to him/her using the *Equipment Assignment List* (PCS Form 3-3160).

As of June 30, 2020, the District’s tangible personal property included 56,758 items with an acquisition value of approximately \$214 million. This category does not include land or improvements, buildings or improvements, relocatable, or construction in progress. In addition, the District’s uncapitalized tagged technology equipment as of June 30, 2020 included 127,968 items with an acquisition value of approximately \$76 million.

The Auditing and Property Records Department maintains property data records, issues property tags, and conducts annual inventories throughout the fiscal year of all tagged equipment and software with an acquisition value of \$1,000 or more to comply with FAC, Florida Statutes, Board Policy and the Manual and uncapitalized technology (UT) with an acquisition value of \$300 to \$999.99 to comply with Board policy and the Manual.

Each inventory focused on selected processes and administrative activities in addition to verifying the fixed assets and UT equipment. However, as a result of the Florida Department of Education (FDOE) mandated school closures in response to the coronavirus pandemic, we were unable to complete several cost center inventories. See **SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO MANDATED SCHOOL CLOSURES RELATED TO THE CORONAVIRUS PANDEMIC** starting on page 14. A follow-up on findings noted in prior inventory report Nos. 2016-003, 2017-020, 2018-003 and 2019-002 was also made except for those cost centers not completed due to mandated school closures. Those findings will be followed-up on during their next scheduled inventory.

## II. INVENTORY OBJECTIVES AND SCOPE

The inventory focused on evaluating whether the cost centers properly accounted for and safeguarded capitalized and uncapitalized tangible personal property. Specific objectives were to determine whether:

1. Cost center tangible personal property is controlled and accounted for as required by FAC, Florida Statutes, Board Policy and the Manual;
2. Tangible personal property items are properly tagged and marked;
3. Proper procedures are followed for tangible personal property items that are transferred, lost or stolen, in use by appropriate staff or retired;
4. District property forms have been accurately completed, all property assigned was recorded and administrative approval was evident;
5. Management had taken corrective actions for findings included in their previous inventory reports.

With the exception of cost centers that were not completed due to the FDOE mandated school closures, the scope included conducting an inventory of all fixed tangible personal property items and UT items at every cost center for the 2019-20 fiscal year. It also included a review of internal control procedures related to tagging, transferring, acquisition and removal, and reporting of lost and damaged tangible personal property items for compliance with FAC, Florida Statutes, Board Policy, and the Manual as well as testing the accuracy of the cost centers inventory and inventory reporting in compliance with Board Policy and the Manual.

### **III. PRIOR FINDINGS FOLLOW-UP**

The schools and departments had taken corrective actions for applicable findings included in inventory report Nos. 2016-003, 2017-020, 2018-003 and 2019-002, except as noted in the **SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES** starting on page 9.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
ANNUAL PROPERTY RECORDS INVENTORY REPORT  
FIXED ASSET AND UNCAPITALIZED TECHNOLOGY INVENTORY DEFICIENCIES  
FOR FISCAL YEAR 2019-20**

**SUMMARY OF RESULTS**

The Auditing and Property Records Department has conducted the inventories of all fixed tangible personal property and uncapitalized technology inventory at district cost centers for the 2019-20 fiscal year as described in the objectives and scope above.

In addition to missing equipment, deficiencies in the following inventory procedures are included in the final inventory report: the tagging/retagging of equipment, returning verification of tagging forms and serial numbers, requests for tagging of equipment purchased with internal purchase orders, requests for tagging of donated equipment, completion of asset transfers when tagged equipment changes location, completion of correct form for theft and/or damage to equipment, proper documenting of temporary equipment removals, proper documenting of assigned equipment, requests made for trade-in or vendor exchange of equipment, submission of uncapitalized inventory spreadsheet and annual summary report of their uncapitalized inventory, maintenance of Software Tracking Notebook, and other miscellaneous deficiencies such as a high percent of a specific type of equipment as missing (example: laptops or band instruments). Supplementary deficiencies included in the report related to proper documenting of temporary equipment removals and assigned equipment include: ensuring the current version of the forms are being used, the forms are signed by the borrower/assignee with an original signature, the forms are signed by the administrator with an original signature, all equipment removed and assigned to district employees are recorded on the forms, and all pertinent information requested on the forms are disclosed, as well as, evidence of proper segregation of duties in conducting physical inventory and maintaining inventory records of uncapitalized inventory.

Items not located during the cost center's inventory process are reported to the principal/department head by the property control clerk on an *Initial Unlocated List*. This complies with the Florida Administrative Code to report unlocated items promptly to the school/department. Cost centers are given an opportunity to locate the missing items prior to finalizing the inventory. Any tagged items included on the *Initial Unlocated List* that are not found by the cost center are counted as missing on the final inventory report as follows:

- M1 - This code indicates that the item is missing for the first time this year. It will remain active on the inventory of the cost center with this code until the next inventory when it will either be verified or identified as missing for the second consecutive year.
- M2 - This indicates that the item is missing for the second consecutive year. At the conclusion of all inventories each fiscal year, a list of all M2 equipment and software is submitted to the school board to request retirement as missing equipment.

The results of the cost center inventories are summarized in the following tables for cost centers with missing tagged items identified or procedural deficiencies were noted.

**SCHEDULE OF COST CENTERS WITH MISSING TAGGED ITEMS IDENTIFIED**

**Summary of Cost Centers with Missing Tagged Items**

	2017-18	2018-19	2019-20
Total Fixed Asset Items Inventoried	65,195	59,700	36,106
M1's (Missing 1st year)	396	344	202
M2's (Missing 2nd year)	140	146	116
Percentage of Missing Items	0.82%	0.82%	0.88%
Number of Cost Centers with No Missing Fixed Assets	95	79	9 *

	2017-18	2018-19	2019-20
Total UT Items Inventoried	86,123	103,345	85,649
M1's (Missing 1st year)	1405	657	402
M2's (Missing 2nd year)	399	755	171
Percentage of Missing Items	2.09%	1.37%	0.67%
Number of Cost Centers with No Missing UT Items	14	83	9*

\* Decrease due to inability to conduct 53% of annual inventories caused by mandated school closures. See SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO MANDATED SCHOOL CLOSURES RELATED TO THE CORONAVIRUS PANDEMIC starting on page 14.

The following table is a schedule of missing tagged items by cost center.

**SCHEDULE OF COST CENTERS WITH MISSING TAGGED ITEMS IDENTIFIED (CONTINUED)**

School/Cost Center	Fixed Assets						Uncapitalized Technology					
	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's
<b>Career Technical &amp; Adult Education</b>												
Clearwater Adult Education Center	91	\$ 174,345.58	0	\$	0	\$	246	\$ 158,292.78	0	\$	1	\$ 538.00
Dixie Hollins Adult Education Center	49	80,491.43	0		1	1,483.11	280	188,745.75	0		0	
Lakewood Community	31	82,139.39	1	2,920.54	0		136	91,826.40	1	720.97	0	
Palm Harbor Community School	23	61,429.44	0		0		144	101,115.26	0		1	399.00
Pinellas Technical College - Clearwater	1445	6,020,971.17	1	1,500.00	7	18,454.00	302	233,784.22	1	523.00	0	
Pinellas Technical College - St. Petersburg	1538	5,501,740.45	25	50,990.89	7	10,947.35	339	242,722.95	1	877.58	0	
<b>High School</b>												
Boca Ciega High	1087	2,246,724.39	2	3,450.00	2	2,890.00	1761	1,096,764.92	2	667.00	3	1,810.27
Clearwater High	906	1,817,588.36	2	2,717.11	2	2,706.25	1453	885,984.67	5	2,729.23	2	748.00
Countryside High	1039	2,006,683.89	3	5,646.30	0		1701	1,075,184.08	4	2,006.33	2	1,383.22
Hollins High	1222	2,354,383.13	2	4,131.00	2	3,148.60	1973	1,257,503.58	12	7,592.31	2	1,163.70
Dunedin High	754	1,326,950.90	7	14,660.55	4	6,811.15	1158	701,498.41	9	6,180.91	3	2,281.37
East Lake High	984	1,847,896.30	2	3,140.80	3	4,219.58	1480	961,299.72	7	4,452.10	1	627.77
Gibbs High	1489	2,757,116.27	33	72,867.48	12	22,825.62	2089	1,345,198.43	39	21,167.27	4	3,119.82
Lakewood High	1516	2,399,589.86	3	8,445.59	10	15,837.18	1264	821,068.44	3	1,696.74	11	7,486.01
Largo High	732	1,595,246.69	2	2,342.33	1	1,224.01	1386	924,775.70	1	627.77	1	860.07
Northeast High	790	1,699,204.62	2	2,871.00	2	2,799.00	1455	945,300.60	1	779.03	0	
Osceola Fundamental High	911	1,740,710.52	5	8,401.38	2	2,971.74	1343	922,106.69	10	6,945.01	3	2,048.90
Palm Harbor University High	1193	1,916,610.04	1	1,524.67	0		1835	1,132,198.66	0		0	
Pinellas Park High	1122	2,264,845.66	14	19,574.60	7	11,256.46	1976	1,299,101.71	34	17,461.17	15	8,779.60
Seminole High	965	1,776,833.08	1	1,201.39	2	2,786.90	1655	1,075,638.86	2	1,908.05	2	1,050.24
St. Petersburg High	637	1,184,990.56	10	16,361.58	3	7,311.72	1665	1,116,720.91	4	2,348.42	2	1,314.24
Tarpon Springs High	1019	2,613,880.70	14	31,490.26	5	9,157.73	1140	724,293.10	8	5,150.02	9	6,446.91
<b>Educational Alternative School</b>												
Bayside High	300	519,009.65	0		0		529	330,264.16	0		1	573.00
Disston Academy	134	256,841.52	1	1,003.46	0		450	276,050.67	3	2,029.52	2	1,347.26
Lealman Innovation Academy	274	633,033.66	2	4,290.00	0		946	570,739.72	0		0	
Pinellas Gulf Coast Academy	33	67,778.20	0		0		361	224,069.11	0		1	547.99
Pinellas Secondary	285	468,822.00	3	3,700.19	2	2,284.44	608	399,874.27	2	1,581.00	2	1,423.27
<b>Middle School</b>												
Bay Point Middle	500	840,281.32	0		0		1172	690,757.79	3	1,495.03	1	585.00
Clearwater Fundamental Middle	221	465,507.28	1	2,934.00	0		696	433,134.43	2	1,558.06	0	
Dunedin Highland Middle	437	808,664.38	13	15,577.36	2	2,342.67	957	603,002.42	6	4,020.82	3	1,983.92



**SCHEDULE OF COST CENTERS WITH MISSING TAGGED ITEMS IDENTIFIED (CONTINUED)**

School/Cost Center	Fixed Assets						Uncapitalized Technology					
	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's
East Lake Middle School Academy Of Engineering	183	350,058.69	0		0		558	342,312.28	1	653.70	0	
Joseph L. Carwise Middle	279	523,674.72	0		1	1,273.00	1087	677,774.98	2	1,340.08	0	
Largo Middle	354	692,200.46	0		1	1,554.21	1333	784,210.11	0		1	653.70
Meadowlawn Middle	692	1,220,906.90	9	13,409.04	5	6,209.35	1334	837,951.97	25	13,825.21	9	5,342.07
Oak Grove Middle	397	865,747.85	0		0		1419	878,682.61	0		1	653.47
Osceola Middle	245	450,744.60	0		0		1148	695,261.35	1	353.00	0	
Palm Harbor Middle	300	530,499.28	1	1,484.80	3	4,183.51	993	646,044.14	0		0	
Pinellas Park Middle	376	617,196.11	5	6,890.81	1	1,099.00	1336	814,503.98	2	937.00	4	2,495.06
Seminole Middle	356	653,011.31	3	6,022.01	0		1009	664,519.50	1	415.76	2	1,126.77
Thurgood Marshall Fundamental	493	926,548.52	11	17,329.84	0		797	522,485.17	4	3,222.56	0	
<b>Elementary-Middle K-8 School</b>												
James B. Sanderlin PK - 8	589	822,192.01	0		0		590	311,533.20	2	1,062.89	0	
<b>Elementary School</b>												
Azalea Elementary	156	251,073.92	0		0		563	355,823.96	2	977.53	0	
Bardmoor Elementary	138	231,373.79	0		0		740	439,831.14	8	5,209.53	7	4,494.47
Bauder Elementary	185	304,251.38	1	1,116.31	0		939	472,727.11	1	378.00	0	
Bay Point Elementary	259	405,915.03	0		0		756	470,161.31	1	558.00	0	
Bay Vista Fundamental Elementary	167	252,199.25	0		0		724	411,730.58	1	299.00	1	572.96
Bear Creek Elementary	90	152,356.48	0		0		524	307,017.20	6	3,720.69	0	
Belcher Elementary	101	181,224.91	0		0		807	475,202.03	2	1,145.92	0	
Belleair Elementary	99	198,833.19	0		0		1042	604,712.27	4	2,225.29	0	
Blanton Elementary	253	377,022.05	0		0		724	432,756.98	2	1,226.66	0	
Campbell Park Elementary	115	225,338.76	1	1,079.00	5	6,372.41	1106	581,297.00	32	18,311.86	13	7,485.35
Cross Bayou Elementary	288	442,881.03	0		0		611	380,382.96	0		1	519.53
Curlew Creek Elementary	218	338,101.69	1	1,079.00	1	1,079.00	853	487,518.15	2	1,032.95	0	
Cypress Woods Elementary	121	239,677.07	1	1,484.80	1	3,366.00	1052	499,413.35	0		0	
Douglas L. Jamerson Jr. Elementary	128	255,849.04	0		1	1,548.00	514	322,909.46	0		0	
Dunedin Elementary	314	562,863.66	2	2,880.91	0		911	532,753.83	1	497.00	0	
Eisenhower Elementary	165	307,980.99	0		0		908	542,105.73	2	1,145.92	2	1,307.40
Fairmount Park Elementary	231	391,494.75	1	1,026.20	1	1,240.00	1485	796,221.94	5	2,919.55	0	
Frontier Elementary	90	155,849.51	0		0		845	515,878.98	1	653.47	0	
Garrison-Jones Elementary	183	276,548.88	0		1	1,162.59	587	345,950.54	4	2,493.38	0	
Gulf Beaches Elementary Magnet	128	241,189.17	0		0		924	453,033.60	8	3,806.85	0	
Gulfport Elementary	231	391,950.78	0		1	1,524.67	755	461,091.54	1	756.24	1	572.96

**SCHEUDLE OF COST CENTERS WITH MISSING TAGGED ITEMS IDENTIFIED (CONTINUED)**

School/Cost Center	Fixed Assets						Uncapitalized Technology					
	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's
High Point Elementary	226	473,334.34	0		1	1,084.00	1366	732,980.02	2	995.96	2	1,432.50
John M. Sexton Elementary	226	369,679.58	5	6,890.62	1	1,131.50	1145	637,532.19	23	14,816.40	5	3,090.72
Kings Highway Elementary Magnet	155	294,141.44	2	2,549.13	0		1076	456,915.04	3	1,413.08	2	1,231.70
Lakewood Elementary	124	253,273.61	0		0		812	442,381.04	2	1,251.19	2	1,376.18
Lealman Avenue Elementary	163	260,149.11	0		0		746	458,670.99	2	1,131.00	0	
Leila Davis Elementary	173	263,423.34	1	1,500.00	0		839	438,912.81	0		0	
Lynch Elementary	371	612,698.73	1	1,126.02	7	8,419.85	697	415,648.67	5	2,835.74	3	2,104.11
Marjorie Kinnan Rawlings Elementary	141	228,581.41	0		0		927	562,691.77	2	1,226.66	0	
Maximo Elementary	234	399,470.35	0		1	1,450.92	884	497,530.63	10	5,448.03	1	653.70
Melrose Elementary	165	438,175.16	1	1,028.88	0		735	421,755.67	11	7,220.38	2	974.75
Mount Vernon Elementary	160	232,348.50	1	1,224.01	0		731	405,540.10	15	8,965.00	7	3,904.28
North Shore Elementary	77	137,994.96	0		1	1,487.22	641	391,128.96	2	1,014.48	2	1,307.40
Northwest Elementary	280	413,543.74	0		0		852	509,613.44	1	572.96	1	655.05
Pasadena Fundamental Elementary	125	207,639.18	0		0		467	266,494.68	1	929.00	0	
Perkins Elementary	1075	1,433,854.43	1	1,007.00	0		324	161,389.15	1	497.00	0	
Pinellas Central Elementary	152	248,150.95	0		1	1,243.67	777	458,136.92	1	399.00	10	5,914.91
Pinellas Park Elementary	117	203,497.03	0		0		832	479,139.04	11	6,490.66	2	1,145.92
Plumb Elementary	142	257,601.08	0		0		626	381,090.31	1	599.00	0	
Ponce De Leon Elementary	204	300,522.14	0		0		833	452,340.53	1	653.47	0	
Ridgecrest Elementary	136	224,278.01	2	2,246.92	0		968	612,945.46	1	330.61	1	294.00
San Jose Elementary	139	231,131.43	0		0		593	366,087.80	1	756.24	1	538.00
Sandy Lane Elementary	97	200,078.36	0		0		712	395,554.56	10	5,039.96	4	2,337.39
Sawgrass Lake Elementary	132	235,524.18	0		0		775	456,558.57	0		3	1,749.70
Skycrest Elementary	135	304,417.63	0		0		883	540,979.80	0		1	572.96
Skyview Elementary	105	183,157.03	0		0		877	526,423.94	0		1	572.96
Starkey Elementary	103	195,065.65	0		2	2,262.07	795	446,823.25	0		2	921.53
Tarpon Springs Elementary	465	822,009.72	0		0		812	451,615.72	1	572.96	1	499.00
Walsingham Elementary	103	167,703.89	1	1,501.52	0		624	376,314.38	7	4,043.60	2	1,211.47
Westgate Elementary	200	284,041.63	0		0		796	462,593.14	1	558.00	0	
<b>Exceptional Education Centers</b>												
Calvin A. Hunsinger School	158	308,980.00	0		0		361	212,704.98	3	1,603.92	1	293.95
Paul B. Stephens School	257	539,685.59	1	8,577.50	3	3,333.00	430	238,273.87	0		1	499.00
<b>Departments</b>												
FDLRS Gulfcoast Association Center	85	131,942.59	0		1	1,495.00	64	36,809.52	0		0	
Pinellas Virtual K-12	30	40,232.53	0		0		175	113,535.78	3	1,915.26	0	
<b>Totals</b>	<b>36,106</b>	<b>\$ 72,263,393.54</b>	<b>202</b>	<b>\$ 363,196.80</b>	<b>116</b>	<b>\$ 183,976.48</b>	<b>85,649</b>	<b>\$ 51,699,930.09</b>	<b>402</b>	<b>\$ 234,964.94</b>	<b>171</b>	<b>\$ 105,022.48</b>

**SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES**

The legend below should be used in conjunction with the **SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES** table that follows.

	2017-18	2018-19	2019-20
<b>Total Procedural Deficiencies</b>	331	353	238
<b>Total Repeat Deficiencies</b>	93	197	150

**PROCEDURAL DEFICIENCIES LEGEND**

A	Property has been tagged by personnel and verification sent to Property Records
B	Bookkeeper has notified Property Records of internally purchased property (applies only to school sites)
C	Notified Property Records of donated property
D	Asset transfers are completed and updated timely
E	<i>Damage and/or Loss of Property Reports</i> have been completed and submitted as needed
F	<i>Property Removal Contracts</i> have been documented and updated annually
G	<i>Equipment Assignment Lists</i> have been completed and updated for all staff members
H	Prior approval requested for property trade-ins and Exchanged Property Memo submitted when needed
I	Inventory and report for uncapitalized tangible property has been updated, completed and submitted timely
J	<i>Cost Center's Uncapitalized Tangible Inventory Report</i> : Internal controls were operating effectively
K	Software Tracking Forms Notebook has been maintained and updated

**SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES (CONTINUED)**

School/Cost Center	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 9)										
			A	B	C	D	E	F	G	H	I	J	K
<b>Career Technical &amp; Adult Education</b>													
Clearview Adult Education Center	2	2						2	2				
Clearwater Adult Education Center	1	0				1							
Lakewood Community	3	2						3	3			1	
Palm Harbor Community School	2	0						1	1				
Pinellas Technical College - Clearwater	1	1							3				
Pinellas Technical College - St. Petersburg	4	3				5		1	3			3	
<b>High School</b>													
Boca Ciega High	1	1							3				
Clearwater High	3	0				1		1	1				
Countryside High	1	0				1							
Hollins High	6	6	2			13		5	5	2		2	
Dunedin High	3	2			1	3			3				
East Lake High	2	0				1				1			
Gibbs High	4	3				2		3	3		1		
Lakewood High	4	3				2	1	3	3				
Osceola Fundamental High	2	0						1	1				
Palm Harbor University High	3	2				1		3	3				
Pinellas Park High	3	3				2		4	4				
Seminole High	2	0				1		1					
St. Petersburg High	3	3				7		4	3				
Tarpon Springs High	4	3	1			2		6	5				
<b>Educational Alternative School</b>													
Bayside High	3	2				1		2	2				
Disston Academy	3	3						3	3			2	
Lealman Innovation Academy	1	1							3				
Pinellas Gulf Coast Academy	1	1							2				
Pinellas Secondary	3	2				2		1	3				
<b>Middle School</b>													
Azalea Middle	2	1							3	1			
Bay Point Middle	3	2				1		3	3				
Dunedin Highland Middle	5	3				4		3	3	1		1	
East Lake Middle School Academy of Engineering	1	0				1							
Largo Middle	6	3	1			2	2	1	4			1	
Meadowlawn Middle	3	3				4		4	4				

\*\* Numbers = Consecutive Years Similar Deficiencies Repeated in Reports

**SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES (CONTINUED)**

School/Cost Center	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 9)											
			A	B	C	D	E	F	G	H	I	J	K	
Oak Grove Middle	1	0				1								
Osceola Middle	1	1							2					
Palm Harbor Middle	3	2				1		3	3					
Pinellas Park Middle	1	0				1								
Seminole Middle	5	3			1	2		3	3		1			
Tarpon Springs Middle	1	0							1					
Thurgood Marshall Fundamental	4	3				4		3	3				1	
<b>Elementary-Middle K-8 School</b>														
James B. Sanderlin PK - 8	3	1				1		1	3					
Madeira Beach Fundamental K-8	3	1					1		3				1	
<b>Elementary School</b>														
Anona Elementary	2	2				2			3					
Azalea Elementary	3	2				1		2	2					
Bardmoor Elementary	1	1							4					
Bauder Elementary	2	0						1	1					
Bay Point Elementary	3	2					1	3	3					
Bay Vista Fundamental Elementary	1	1							3					
Belcher Elementary	3	3				2		3	3					
Belleair Elementary	3	3				2		2	2					
Blanton Elementary	2	1				1			2					
Campbell Park Elementary	4	2				1		4	4				1	
Cross Bayou Elementary	4	3				2		1	2		2			
Curlew Creek Elementary	1	0				1								
Curtis Fundamental Elementary	2	1				1			2					
Dunedin Elementary	3	0				1	1		1					
Eisenhower Elementary	2	2						4	4					
Fairmount Park Elementary	4	3				2		4	3				1	
Frontier Elementary	2	2						2	2					
Fuguitt Elementary	3	2						3	3				1	
Garrison-Jones Elementary	3	3				4		2	2					
Gulf Beaches Elementary Magnet	4	2				1		3	3				1	
Gulfport Elementary	1	0				1								
High Point Elementary	1	1				2								
John M. Sexton Elementary	3	3				3		3	3					
Kings Highway Elementary Magnet	4	2				1	2		2				1	

**SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES (CONTINUED)**

School/Cost Center	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 9)											
			A	B	C	D	E	F	G	H	I	J	K	
Lake St. George Elementary	1	0											1	
Lakeview Fundamental	2	1				1			3					
Lakewood Elementary	2	2						3	3					
Lealman Avenue Elementary	2	2						3	3					
Leila Davis Elementary	1	0				1								
Lynch Elementary	3	2						3	3				1	
Maximo Elementary	3	2						4	4				1	
Melrose Elementary	4	4				7		6	6				2	
Mount Vernon Elementary	4	3				2	1	3	3					
New Heights Elementary	1	0				1								
North Shore Elementary	2	2						3	3					
Northwest Elementary	3	2						4	4				1	
Pasadena Fundamental Elementary	2	0						1	1					
Perkins Elementary	2	2						3	3					
Pinellas Park Elementary	4	2				1		3	3				1	
Ponce De Leon Elementary	3	2				1		2	3					
Ridgecrest Elementary	3	2				1		3	3					
Safety Harbor Elementary	1	1							2					
San Jose Elementary	2	0						1	1					
Sandy Lane Elementary	3	0				1		1	1					
Sawgrass Lake Elementary	2	1	1						3					
Seminole Elementary	2	2						4	3					
Seventy-Fourth Street Elementary	1	1							3					
Shore Acres Elementary	2	0						1	1					
Skyview Elementary	2	2						3	3					
Southern Oak Elementary	2	2							3		2			
Starkey Elementary	1	0				1								
Tarpon Springs Elementary	1	0							1					
Walsingham Elementary	2	2						3	3					
Westgate Elementary	2	1				1			3					
<b>Exceptional Education Centers</b>														
Paul B. Stephens School	1	1						3						
<b>Departments</b>														
Gus A. Stavros Institute	2	0				1			1					
Pinellas Virtual K-12	2	2						2	2					
<b>Totals</b>	238	150	4	0	2	56	7	61	81	4	4	19	0	

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
ANNUAL PROPERTY INVENTORY REPORT  
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS  
FOR FISCAL YEAR 2019-20**

We conducted a total of 111 cost center inventories of elementary schools, middle schools, high schools, and departments. The following 6 schools and 3 departments/other cost centers (8.11% of the 111 sites inventoried) received perfect inventory reports. All inventory assigned was verified and no procedural comments were reported, indicating exceptional proficiency in internal controls, operational management, and compliance with statutes, regulations, and policies governing tangible personal property. We commend these cost centers for their efforts. It takes a dedicated team working together with daily diligence to accomplish this level of proficiency.

SCHOOLS:

McMullen-Booth Elementary School  
 Oakhurst Elementary School  
 Orange Grove Elementary School  
 Sunset Hills Elementary School  
 Tarpon Springs Fundamental Elementary School  
 Tomlinson Adult Learning Center

DEPARTMENTS/OTHER COST CENTERS:

Chi Chi Rodriguez Academy  
 Meadowlawn School Service Center  
 Records Management

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
ANNUAL PROPERTY INVENTORY REPORT  
SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO  
MANDATED SCHOOL CLOSURES RELATED TO THE CORONAVIRUS PANDEMIC  
FOR FISCAL YEAR 2019-20**

<b>Total Cost Centers Not Inventoried</b>	125
<b>Schools</b>	18
<b>Departments</b>	107

SCHOOLS:

Brooker Creek Elementary School	Nina Harris ESE Center
Clearwater Intermediate	Oldsmar Elementary School
Elisa Nelson Elementary School	Ozona Elementary School
Fitzgerald Middle School	Richard O. Jacobson Technical High School at Seminole
Forest Lakes Elementary School	Richard L. Sanders School
Highland Lakes Elementary School	Safety Harbor Middle School
John Hopkins Middle School	Sutherland Elementary School
Midtown Academy	Tyrone Middle School
Mildred Helms Elementary School	Woodlawn Elementary School

DEPARTMENTS/OTHER COST CENTERS:

6-8 Math	K-12 Guidance
6-8 Science	K-12 Stem
9-12 Math	Lakeview Annex
9-12 Science	Low Prevalence
Academic Computing	Mailroom
Accounting	Maintenance
Administration Building	Media, Text & Digital Learning
Advance Studies/Academic Excellence	Middle School Education
Area 1 Office	Middle School Language Arts & Reading
Area 2 Office	Office of Equal Opportunity
Area 3 Office	Office of Professional Standards
Area 4 Office	Office of Strategic Communication
Assessment, Accountability & Research	Oldsmar School Service Center
Athletics, Pre K-12 PE, Health ED., School Wellness	OP/PT Medicaid
Attorney for Board	Ozona School Service Center
Auditing & Property Records	Payroll
Bernice Johnson Student Service Center	Pinellas Teleschool
Budget & Resource Allocated	Pre K-12 Library Media
Business Technology & CTAE	Pre-K 12 Performs Arts
Career Technical & Adult Education	Pre K-12 Social Studies



**SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO  
MANDATED SCHOOL CLOSURES RELATED TO THE CORONAVIRUS PANDEMIC  
(CONTINUED)**

DEPARTMENTS/OTHER COST CENTERS (Continued):

Career Technical & Adult Education Post-Secondary	Pre K-12 Visual Arts
Cash Management	Pre K-12 World Languages
Central Printing	Pre-Kindergarten Handicapped
Charter School & Home Education	Prevention Office
Chief Financial Office	Private School ESE
Coachman Service Center	Professional Development
Communication Disorders	Psychological Services
Diagnostic Services	Purchasing Department
Early Child Education	Real Estate Department
Education Foundation	Risk Management
Educational Alternative Services	Robinson School Service Center
Elementary Education	School Board
Elementary Language Arts & Reading	School Health Services
Elementary Mathematics	School Leadership
Elementary Science	School Safety & Security
ESE Assistive Technology	School Social Work Services
ESE Countywide	Schools Police
ESE Staffing	Special Projects
ESOL	Staff Attorney
Exceptional Student Education	Student & Community Support Services
Facilities & Operations	Student Assignment
Facilities Design & Construction	Student Services
Family & Community Relations	Superintendent's Office
Family & Consumer Science	Surplus Property
Financial Aid/Admissions Advisement	Teaching & Learning Services
Florida State Personnel Development	Technology Information System
Food & Nutrition	Title 1 Center
Gifted & Able Learners	Transportation
High School Education	TV Operations
High School Language Arts & Reading	Utility Management
Hospital Homebound	Vehicle Maintenance
Human Resources	Warehousing
Industrial Technology & Agri Bus Ed	WPSC
Instructional Materials	

**REQUESTS FOR INFORMATION**

Specific deficiencies for each cost center and Management's responses to each deficiency noted in the **SCHEDULE OF FIXED ASSET AND UNCAPITALIZED TECHNOLOGY INVENTORY DEFICIENCIES** is on file in the Auditing and Property Records Department office and available upon request. Questions concerning information provided in this report or requests for additional information should be addressed to the Director of Auditing and Property Records, Pinellas County District School Board, Post Office Box 2942, Largo, Florida 33779-2942.