



**PINELLAS COUNTY DISTRICT SCHOOL
BOARD**

Annual Property Records Inventory Report

For the Fiscal Year 2020-21

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

PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY RECORDS INVENTORY REPORT
TABLE OF CONTENTS

PAGE
NO.

ANNUAL PROPERTY RECORDS INVENTORY REPORT.....1
FIXED ASSET AND UNCAPITALIZED TECHNOLOGY INVENTORY DEFICIENCIES 4
SCHEDULE OF COST CENTERS WITH MISSING TAGGED ITEMS IDENTIFIED 6
SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES 11
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS.....16
**SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO ACCESS
RESTRICTIONS RELATED TO THE CORONAVIRUS PANDEMIC17**
REQUESTS FOR INFORMATION17

The inventory was conducted by property records staff. Please address inquiries regarding this report to Dawn T. Meyers, CPA, Director, Auditing and Property Records, by e-mail at 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 2020-21**

I. BACKGROUND

Pursuant to Chapter 69I-73, Florida Administrative Code (FAC), governmental units are required to maintain adequate records of property in their custody. Each property item is required to 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. It further requires governmental units to ensure a complete physical inventory of all property valued at \$5,000 or more and attractive items under that threshold is taken annually. Effective October 1, 2020, the rule increased property value from \$1,000 to \$5,000. However, our Board policy still requires annual inventories of all property items valued at \$1,000 or more. See Board policies below. Unaccounted for items are promptly reported to the school or department who conduct thorough investigations.

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.

District 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 and 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 school or 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 31st 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, 2021, the District’s tangible personal property included 54,222 items with an acquisition value of approximately \$212 million. This category does not include land or improvements, buildings or improvements, relocatables, or construction in progress. In addition, the District’s uncapitalized tagged technology equipment as of June 30, 2021 included 181,651 items with an acquisition value of approximately \$102 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.

Generally, each inventory focused on selected processes and administrative activities in addition to verifying the fixed assets and UT equipment. A follow-up on findings noted in prior inventory report Nos. 2018-003, 2019-002 and 2020-006 was also made except for schools and cost centers noted below. 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.

The planned scope included conducting an inventory of all fixed tangible personal property items and UT items at every cost center for the 2020-21 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. However, the scope of our planned inventory review procedures was reduced during the fiscal year in effort to physically verify all tagged assets. District protocols established to help minimize the spread of the coronavirus included delaying property records staff access to schools to conduct physical inventories until October 26, 2020, when school inventories historically begin one week after the start of the school year. Additionally, when property records staff were able to access schools, district coronavirus protocols established limited property records staff from entering classrooms when students were present and limited access to student and staff issued devices until April 29, 2021, causing inefficiencies in conducting the physical inventory. As a result of these protocols, we were unable to conduct a physical inventory at five high schools and did not review compliance with various procedures at 74 schools and other cost centers. An additional eight departments physical inventories were started but not completed as these department have tagged assets throughout the entire District and take the entire fiscal year to conduct. See **SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO ACCESS RESTRICTIONS RELATED TO THE CORONAVIRUS PANDEMIC** starting on page 17.

III. PRIOR FINDINGS FOLLOW-UP

The schools and departments had taken corrective actions for applicable findings included in inventory report Nos. 2018-003, 2019-002 and 2020-006, except as noted in the **SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES** starting on page 11 for the inventories that we were able to fully complete as described above.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY RECORDS INVENTORY REPORT
FIXED ASSET AND UNCAPITALIZED TECHNOLOGY INVENTORY DEFICIENCIES
FOR FISCAL YEAR 2020-21**

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 2020-21 fiscal year as described in the objectives and scope.

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 or 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.
- M1 - Administration Building Cleanup – This indicates items missing for the first year which were removed from the administration building in the spring of 2020. These items were not tracked in the TERMS asset transfer system. It will remain active on the inventory of the cost center with an M1 code until the next inventory when it will either be verified or identified as missing for the second consecutive year.
- M1 - Covid-19 Distribution – This indicates items missing for the first year which were issued to students due to mandated school closures related to the coronavirus pandemic. These items were not tracked in the TERMS asset transfer system. It will remain active on the inventory of the cost center with an M1 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

	2018-19	2019-20*	2020-21**
Total Fixed Asset Items Inventoried	59,700	39,386	41,483
M1's (Missing 1st year)	344	202	757
M1's - Administration Building Cleanup			7
M1's - Covid-19 Distribution Site			21
M2's (Missing 2nd year)	146	116	103
Percentage of Missing Items	0.82%	0.81%	2.14%
Number of Cost Centers with No Missing Fixed Assets	79	9	127

	2018-19	2019-20*	2020-21**
Total UT Items Inventoried	103,345	96,332	149,000
M1's (Missing 1st year)	657	402	3,430
M1's - Administration Building Clean up			15
M1's - Covid-19 Distribution Site			479
M2's (Missing 2nd year)	755	171	214
Percentage of Missing Items	1.37%	0.59%	2.78%
Number of Cost Centers with No Missing UT Items	83	9	78

* See 2019-20 SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO MANDATED SCHOOL CLOSURES RELATED TO THE CORONAVIRUS PANDEMIC found in report No. 2020-006 page 14. Values do not include 125 cost centers that were not completed due to mandated school closures related to the coronavirus pandemic.

** See SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO ACCESS RESTRICTIONS RELATED TO THE CORONAVIRUS PANDEMIC starting on page 17. Values do not include five high school annual inventories that were not completed due to access restrictions, nor do these figures include eight departments that were partially completed.

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
Career Technical & Adult Education												
Clearview Adult Education Center	76	\$ 133,138.77	0	\$	0	\$	331	\$ 230,896.75	2	\$ 1,531.05	0	\$
Pinellas Technical College - Clearwater	1,428	6,101,408.63	0		1	1,500.00	327	254,619.82	0		1	523.00
Pinellas Technical College - St. Petersburg	1,418	5,327,134.75	13	16,828.52	14	26,348.87	270	191,172.03	1	877.58	0	
Tomlinson Adult Learning Center	91	172,698.27	1	1,029.31	0		493	341,638.28	0		0	
High School												
Boca Ciega High	918	2,026,431.65	8	11,537.79	1	1,455.00	2,185	1,326,696.87	41	26,514.86	2	667.00
Countryside High	1,040	2,040,822.71	7	10,345.50	3	5,646.30	1,899	1,153,621.01	48	31,017.93	2	588.00
Dunedin High	708	1,247,758.23	9	17,487.04	5	12,007.55	1,585	927,606.58	49	28,838.62	4	2,716.90
Gibbs High	1,518	2,799,423.20	9	16,197.64	6	14,285.92	2,501	1,563,147.69	117	80,712.90	28	14,514.59
Hollins High	1,189	2,309,346.00	5	8,504.74	1	1,432.00	2,355	1,427,928.11	195	121,712.48	5	3,301.15
Lakewood High	1,465	2,354,092.28	29	39,764.84	0		1,175	719,556.07	41	25,785.79	0	
Largo High	817	1,664,565.59	3	6,348.79	2	2,342.33	2,203	1,372,282.51	63	41,318.46	1	627.77
Northeast High	726	1,568,079.98	13	38,762.74	2	2,871.00	2,117	1,339,714.28	31	18,247.47	1	779.03
Palm Harbor University High	1,076	1,785,958.60	25	36,905.13	1	1,524.67	2,462	1,528,712.42	146	90,481.81	0	
Pinellas Park High	918	2,040,746.39	7	25,116.55	6	9,417.01	2,464	1,516,689.64	29	15,489.93	18	7,352.55
Richard O. Jacobson Technical High School at Seminole	255	997,022.93	3	4,400.06	3	5,567.04	961	527,111.97	62	34,156.50	0	
Tarpon Springs High	1,063	2,736,352.54	11	17,319.08	2	2,676.00	1,452	894,646.71	29	181,787.95	3	1,697.94
Educational Alternative School												
Bayside High	239	400,493.66	7	9,756.16	0		629	379,932.00	19	13,193.74	0	
Disston Academy	132	247,808.24	0		1	1,003.46	589	351,326.04	9	5,910.09	3	2,105.26
Lealman Innovation Academy	254	617,199.41	1	1,358.71	2	4,290.00	1,269	711,308.16	15	9,325.51	0	
Pinellas Gulf Coast Academy	39	69,426.22	0		0		373	227,509.50	24	13,691.14	0	
Pinellas Secondary	249	403,989.57	3	4,340.44	2	2,201.90	648	413,065.94	4	2,613.06	1	582.00
Middle Schools												
Azalea Middle	406	701,403.51	0		0		2,471	1,544,263.57	7	5,125.48	0	
Bay Point Middle	413	730,078.16	0		0		1,675	918,675.70	2	709.76	2	1,289.03
Clearwater Fundamental Middle	226	472,567.73	1	1,278.10	1	2,934.00	1,590	904,174.61	2	1,172.00	1	323.00
Dunedin Highland Middle	392	768,446.55	6	8,703.91	1	1,123.76	2,021	1,149,024.47	53	28,430.08	2	1,371.24
East Lake Middle School Academy Of Engineering	181	345,590.19	0		0		888	525,842.64	22	13,820.49	0	
Fitzgerald Middle	316	546,223.57	18	29,090.92	4	5,850.59	2,265	1,285,262.20	116	67,124.20	10	6,232.41
John Hopkins Middle	501	932,751.02	13	21,722.54	0		1,489	924,562.27	48	29,747.68	6	3,233.83
Joseph L. Carwise Middle	254	495,227.61	0		0		2,257	1,246,566.36	4	2,714.32	1	741.08
Largo Middle	253	557,339.09	1	3,180.00	0		1,863	1,047,970.20	38	24,572.85	0	
Meadowlawn Middle	435	775,081.46	12	19,428.09	6	7,187.04	2,109	1,207,407.41	121	67,540.32	16	8,117.14
Oak Grove Middle	373	823,049.53	0		0		1,839	1,031,048.76	20	12,863.45	0	
Osceola Middle	262	492,874.85	6	10,576.72	0		2,215	1,233,775.46	8	5,041.09	1	353.00
Palm Harbor Middle	294	522,958.50	1	1,257.89	0		2,039	1,176,740.91	13	7,602.17	0	
Pinellas Park Middle	378	624,717.22	4	5,441.14	4	5,700.20	2,647	1,511,238.32	46	25,936.75	2	937.00
Safety Harbor Middle	480	859,091.54	4	7,126.00	0		1,489	919,442.95	33	19,730.00	1	911.85

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
Seminole Middle	333	620,348.03	7	13,028.97	1	1,499.00	2,214	1,305,465.15	44	25,173.05	1	415.76
Tarpon Springs Middle	198	358,986.04	3	3,860.56	0		1,415	787,152.25	41	25,309.70	0	
Thurgood Marshall Fundamental	483	922,346.54	25	32,323.44	4	5,655.95	1,801	1,026,502.47	58	37,087.34	1	655.05
Tyrone Middle	354	728,340.36	1	1,040.96	0		2,446	1,416,897.53	11	6,175.82	2	999.98
Elementary-Middle K-8 School												
James B. Sanderlin PK - 8	584	817,809.39	12	15,245.15	0		924	485,471.67	19	9,979.31	1	249.00
Madeira Beach Fundamental K-8	362	627,188.96	3	4,832.71	0		2,072	1,180,647.73	0		0	
Midtown Academy	66	119,060.32	1	1,344.00	1	1,162.59	685	387,621.97	10	7,430.42	4	2,716.88
Elementary School												
Anona Elementary	116	186,621.26	2	2,726.06	0		683	384,551.91	4	2,620.20	0	
Azalea Elementary	142	245,658.11	3	3,637.52	0		714	427,920.73	4	2,690.42	2	977.53
Bardmoor Elementary	120	207,493.70	0		0		840	482,052.02	1	572.96	0	
Bauder Elementary	174	313,955.70	2	3,065.66	0		1,177	596,331.11	22	11,199.20	0	
Bay Point Elementary	246	388,919.02	20	26,253.73	0		941	560,348.25	35	21,976.23	1	558.00
Bay Vista Fundamental Elementary	122	203,303.34	5	6,031.41	0		962	529,197.30	21	11,118.81	0	
Bear Creek Elementary	86	146,027.41	0		0		671	377,800.39	11	6,658.76	1	653.70
Belcher Elementary	102	175,389.88	0		0		961	553,609.60	4	1,693.29	1	572.96
Belleair Elementary	96	173,251.89	0		0		972	542,276.76	6	3,767.27	2	1,045.96
Blanton Elementary	205	312,012.07	3	4,001.78	0		901	519,812.77	21	11,627.35	0	
Brooker Creek Elementary	163	273,079.38	0		0		745	410,391.07	21	10,698.74	0	
Campbell Park Elementary	149	269,831.33	5	10,939.09	1	1,079.00	1,396	759,890.62	75	37,512.10	10	5,033.40
Cross Bayou Elementary	275	420,958.79	14	20,393.57	0		712	430,454.94	26	15,815.84	0	
Curlew Creek Elementary	209	341,531.10	0		0		1,108	619,271.47	18	8,327.91	2	1,032.95
Curtis Fundamental Elementary	261	543,798.91	0		0		636	330,551.92	21	15,120.69	0	
Cypress Woods Elementary	125	243,721.31	0		1	1,484.80	1,272	605,211.61	27	15,530.09	0	
Douglas L. Jamerson Jr. Elementary	109	221,118.88	0		0		655	391,899.10	1	768.89	0	
Dunedin Elementary	221	413,790.71	0		1	1,395.00	1,111	635,762.50	3	1,264.00	1	497.00
Eisenhower Elementary	163	302,662.90	0		0		1,056	588,941.63	6	2,622.10	0	
Elisa Nelson Elementary	93	154,475.71	0		0		429	198,020.82	10	5,006.95	0	
Fairmount Park Elementary	207	359,938.16	0		1	1,026.20	1,739	917,945.26	11	6,354.73	3	1,835.55
Forest Lakes Elementary	140	239,682.43	0		0		701	396,282.04	6	2,395.00	0	
Frontier Elementary	79	140,455.75	0		0		896	524,700.04	1	259.00	1	653.47
Fuguitt Elementary	103	179,782.43	0		0		764	443,296.62	2	1,411.29	0	
Garrison-Jones Elementary	101	176,498.86	2	2,191.47	0		868	499,928.48	18	9,191.00	2	1,138.14
Gulf Beaches Elementary Magnet	87	152,938.47	2	2,748.67	0		772	359,927.67	81	39,055.34	3	1,283.90
Gulfport Elementary	196	349,342.72	4	6,084.15	0		926	530,118.51	9	5,347.66	0	
High Point Elementary	201	370,982.56	0		0		1,386	713,917.56	30	15,318.57	2	995.96
John M. Sexton Elementary	185	316,572.65	0		2	2,686.19	1,229	671,326.90	7	3,485.93	0	
Kings Highway Elementary Magnet	161	304,798.27	1	1,501.52	0		1,266	550,023.68	46	16,381.79	2	672.00
Lake St. George Elementary	127	233,308.22	0		0		752	389,533.00	20	10,159.03	0	
Lakeview Fundamental Elementary	69	131,641.15	0		0		462	261,632.98	5	3,059.64	0	
Lakewood Elementary	130	285,782.45	0		0		995	521,565.61	7	4,156.13	0	
Lealman Avenue Elementary	168	265,996.50	1	1,137.89	0		920	544,228.37	25	16,788.73	1	573.00

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
Seminole Middle	333	620,348.03	7	13,028.97	1	1,499.00	2,214	1,305,465.15	44	25,173.05	1	415.76
Tarpon Springs Middle	198	358,986.04	3	3,860.56	0		1,415	787,152.25	41	25,309.70	0	
Thurgood Marshall Fundamental	483	922,346.54	25	32,323.44	4	5,655.95	1,801	1,026,502.47	58	37,087.34	1	655.05
Tyrone Middle	354	728,340.36	1	1,040.96	0		2,446	1,416,897.53	11	6,175.82	2	999.98
Elementary-Middle K-8 School												
James B. Sanderlin K-8	584	817,809.39	12	15,245.15	0		924	485,471.67	19	9,979.31	1	249.00
Madeira Beach Fundamental K-8	362	627,188.96	3	4,832.71	0		2,072	1,180,647.73	0		0	
Midtown Academy	66	119,060.32	1	1,344.00	1	1,162.59	685	387,621.97	10	7,430.42	4	2,716.88
Elementary School												
Anona Elementary	116	186,621.26	2	2,726.06	0		683	384,551.91	4	2,620.20	0	
Azalea Elementary	142	245,658.11	3	3,637.52	0		714	427,920.73	4	2,690.42	2	977.53
Bardmoor Elementary	120	207,493.70	0		0		840	482,052.02	1	572.96	0	
Bauder Elementary	174	313,955.70	2	3,065.66	0		1,177	596,331.11	22	11,199.20	0	
Bay Point Elementary	246	388,919.02	20	26,253.73	0		941	560,348.25	35	21,976.23	1	558.00
Bay Vista Fundamental Elementary	122	203,303.34	5	6,031.41	0		962	529,197.30	21	11,118.81	0	
Bear Creek Elementary	86	146,027.41	0		0		671	377,800.39	11	6,658.76	1	653.70
Belcher Elementary	102	175,389.88	0		0		961	553,609.60	4	1,693.29	1	572.96
Belleair Elementary	96	173,251.89	0		0		972	542,276.76	6	3,767.27	2	1,045.96
Blanton Elementary	205	312,012.07	3	4,001.78	0		901	519,812.77	21	11,627.35	0	
Brooker Creek Elementary	163	273,079.38	0		0		745	410,391.07	21	10,698.74	0	
Campbell Park Elementary	149	269,831.33	5	10,939.09	1	1,079.00	1,396	759,890.62	75	37,512.10	10	5,033.40
Cross Bayou Elementary	275	420,958.79	14	20,393.57	0		712	430,454.94	26	15,815.84	0	
Curlew Creek Elementary	209	341,531.10	0		0		1,108	619,271.47	18	8,327.91	2	1,032.95
Curtis Fundamental Elementary	261	543,798.91	0		0		636	330,551.92	21	15,120.69	0	
Cypress Woods Elementary	125	243,721.31	0		1	1,484.80	1,272	605,211.61	27	15,530.09	0	
Douglas L. Jamerson Jr. Elementary	109	221,118.88	0		0		655	391,899.10	1	768.89	0	
Dunedin Elementary	221	413,790.71	0		1	1,395.00	1,111	635,762.50	3	1,264.00	1	497.00
Eisenhower Elementary	163	302,662.90	0		0		1,056	588,941.63	6	2,622.10	0	
Elisa Nelson Elementary	93	154,475.71	0		0		429	198,020.82	10	5,006.95	0	
Fairmount Park Elementary	207	359,938.16	0		1	1,026.20	1,739	917,945.26	11	6,354.73	3	1,835.55
Forest Lakes Elementary	140	239,682.43	0		0		701	396,282.04	6	2,395.00	0	
Frontier Elementary	79	140,455.75	0		0		896	524,700.04	1	259.00	1	653.47
Fuguitt Elementary	103	179,782.43	0		0		764	443,296.62	2	1,411.29	0	
Garrison-Jones Elementary	101	176,498.86	2	2,191.47	0		868	499,928.48	18	9,191.00	2	1,138.14
Gulf Beaches Elementary Magnet	87	152,938.47	2	2,748.67	0		772	359,927.67	81	39,055.34	3	1,283.90
Gulfport Elementary	196	349,342.72	4	6,084.15	0		926	530,118.51	9	5,347.66	0	
High Point Elementary	201	370,982.56	0		0		1,386	713,917.56	30	15,318.57	2	995.96
John M. Sexton Elementary	185	316,572.65	0		2	2,686.19	1,229	671,326.90	7	3,485.93	0	
Kings Highway Elementary Magnet	161	304,798.27	1	1,501.52	0		1,266	550,023.68	46	16,381.79	2	672.00
Lake St. George Elementary	127	233,308.22	0		0		752	389,533.00	20	10,159.03	0	
Lakeview Fundamental Elementary	69	131,641.15	0		0		462	261,632.98	5	3,059.64	0	
Lakewood Elementary	130	285,782.45	0		0		995	521,565.61	7	4,156.13	0	
Lealman Avenue Elementary	168	265,996.50	1	1,137.89	0		920	544,228.37	25	16,788.73	1	573.00

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
Departments												
Academic Computing	23	183,697.54	0		0		639	337,489.21	0		1	394.00
Assessment, Accountability & Research	15	33,075.38	1	1,596.46	0		28	19,347.13	2	1,058.00	0	
Athletics, Pre K-12 PE & Health Ed, School Wellness	5	12,914.96	0		0		55	19,419.73	2	588.00	0	
Attorney to the Board	1	1,554.21	0		0		12	7,795.20	2	1,130.09	0	
Budget & Resource Allocation	3	3,545.46	0		1	1,124.95	22	13,215.98	0		0	
Business Technology & CTAE	8	8,701.35	0		0		11	7,767.93	0		0	
Career Technical & Adult Education	3	5,203.83	1	2,158.71	0		14	9,410.91	0		0	
Chi Chi Rodriguez Academy	29	41,002.76	0		1	1,079.00	301	158,367.30	8	5,015.75	0	
Early Child Education	27	73,159.83	0		0		176	69,284.65	2	706.00	1	353.00
Educational Alternative Services	67	138,413.49	0		0		587	364,594.91	4	2,854.97	0	
Elementary Mathematics	2	2,294.35	0		0		23	15,989.90	1	653.70	0	
ESE Assistive Technology	29	105,016.25	1	2,970.75	0		302	139,820.22	26	12,493.67	12	7,628.41
ESE Staffing	38	52,126.94	1	1,029.31	0		33	23,814.95	4	2,335.00	0	
ESOL	12	13,732.48	0		0		85	42,300.42	7	2,471.00	6	2,223.00
Exceptional Student Education	30	33,536.45	0		0		447	153,641.48	3	1,715.00	0	
Facilities and Operations	63	828,072.46	0		0		60	39,431.19	3	2,055.00	0	
Family & Consumer Sciences	2	2,881.83	1	1,567.33	0		10	7,239.66	0		0	
High School Language Arts and Reading	8	275,668.60	0		1	1,029.31	35	23,264.24	0		0	
Hospital Homebound	79	111,518.76	33	43,339.36	11	13,967.45	428	298,693.44	101	68,559.22	6	4,434.45
K-12 STEM	2	2,351.30	0		0		434	130,838.53	79	24,192.53	0	
Low Prevalence	9	11,031.70	1	1,599.00	1	1,472.00	17	11,353.39	1	756.24	0	
Maintenance	1,228	10,393,759.68	3	4,093.00	1	1,059.25	394	170,977.40	0		0	
Middle School Education	1	1,260.00	0		1	1,260.00	9	6,318.83	0		0	
OT/PT	151	344,051.41	2	2,071.30	0		220	144,927.93	0		0	
Pinellas Virtual Franchise	32	42,844.30	0		0		1,226	644,896.30	0		3	1,915.26
Pre K-12 Performing Arts	165	215,893.20	1	1,028.88	0		49	21,062.30	9	5,922.00	0	
Prevention Office	10	20,155.00	0		0		39	25,624.38	1	962.61	0	
Private School ESE	27	35,178.06	0		0		43	32,909.80	2	1,827.46	0	
Professional Development	48	313,734.09	0		2	2,151.92	259	139,917.26	3	1,422.00	0	
Psychological Services	1	2,606.10	0		0		200	129,110.10	1	538.00	0	
School Health Services	10	53,673.29	0		0		157	110,559.99	1	768.89	0	
School Leadership	2	2,530.40	2	2,530.40	0		19	13,431.72	14	10,090.16	0	
School Safety & Security	3	4,270.00	1	1,335.60	0		5	3,281.75	1	499.00	0	
School Social Work/Full Service Schools	6	7,416.92	0		0		198	145,450.41	2	1,441.40	0	
Special Projects	4	4,936.63	0		0		17	10,844.33	1	399.00	0	
Staff Attorney	3	4,154.48	0		0		7	4,391.59	2	1,318.37	0	
Surplus Property	1,507	5,608,097.78	351	2,771,652.77	0		1,892	1,264,812.96	802	544,617.77	0	
TV Operations	285	1,509,399.63	3	5,761.50	0		17	11,006.03	0		0	
Totals	39,483	\$ 93,203,596.33	785	\$ 3,450,948.84	103	\$ 169,105.15	143,151	\$ 81,858,432.57	3,924	\$ 2,527,371.05	214	\$ 116,676.62

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.

	2018-19	2019-20*	2020-21**
Total Procedural Deficiencies	353	238	188
Total Repeat Deficiencies	197	150	65

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

- * **2019-20 SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES** tables do not include 125 cost center inventories that were not completed due to state mandated school closures related to the coronavirus pandemic.
- ** **2020-21 SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES** do not include testing of *Property Removal Contracts* and *Equipment Assignment List* forms for 74 cost centers District established coronavirus protocols. See scope limitations discussed above in section **II. INVENTORY OBJECTIVES AND SCOPE**.

SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES (CONTINUED)

School/Cost Center	Total No. of Deficiencies	Total No. of Repeats	Procedural Deficiencies** (see legend page 11)										
			A	B	C	D	E	F	G	H	I	J	K
Career Technical & Adult Education													
Pinellas Technical College - St. Petersburg	1	1										4	
Tomlinson Adult Learning Center	1	0				1							
High School													
Boca Ciega High	1	0										1	
Countryside High	3	0								1	1	1	
Gibbs High	2	0		1								1	
Hollins High	1	1									3		
Lakewood High	2	1					2				1		
Pinellas Park High	2	1				3					1		
Richard O. Jacobson Technical High School at Seminole	1	0								1			
Tarpon Springs High	1	0			1								
Educational Alternative School													
Pinellas Gulf Coast Academy	1	1						2					
Pinellas Secondary	2	2						2	4				
Middle School													
Bay Point Middle	4	3	1			2		4	4				
Clearwater Fundamental Middle	1	0								1			
Dunedin Highland Middle	1	0									1		
Fitzgerald Middle	2	2						3	3				
John Hopkins Middle	1	1										2	
Meadowlawn Middle	1	0										1	
Pinellas Park Middle	2	0				1					1		
Safety Harbor Middle	3	3				2		2	5				
Seminole Middle	2	1									2	1	
Thurgood Marshall Fundamental	1	1										2	
Tyrone Middle	3	1						1	1			2	
Elementary-Middle K-8 School													
James B. Sanderlin K-8	1	0									1		
Midtown Academy	3	2				2		1	3				

** Numbers = Consecutive Years Similar Deficiencies Repeated in Reports

SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES (CONTINUED)

School/Cost Center	Total No. of Deficiencies	Total No. of Repeats	Procedural Deficiencies** (see legend page 11)											
			A	B	C	D	E	F	G	H	I	J	K	
Elementary School														
Anona Elementary	1	0											1	
Azalea Elementary	3	0						1	1				1	
Bauder Elementary	1	0											1	
Bay Point Elementary	3	2				1		4	4					
Bear Creek Elementary	2	0							1				1	
Belcher Elementary	1	0										1		
Blanton Elementary	1	0											1	
Brooker Creek Elementary	1	0							1					
Campbell Park Elementary	2	1										1	2	
Cross Bayou Elementary	2	1						1	3					
Curlew Creek Elementary	2	0						1	1					
Curtis Fundamental Elementary	2	1						1	3					
Dunedin Elementary	2	1						1	2					
Elisa Nelson Elementary	1	0				1								
Fairmount Park Elementary	1	1				3								
Forest Lakes Elementary	1	1				2								
Gulf Beaches Elementary Magnet	2	1										1	2	
High Point Elementary	1	1				3								
Lakeview Fundamental Elementary	2	0						1	1					
Marjorie Kinnan Rawlings Elementary	3	0						1	1			1		
Maximo Elementary	2	0				1						1		
Melrose Elementary	3	3				8		7	7					
Mount Vernon Elementary	2	2						4	4					
New Heights Elementary	1	0				1								
Northwest Elementary	1	0				1								
Oldsmar Elementary	1	0				1								
Ozona Elementary	1	0				1								
Pasadena Fundamental Elementary	2	2						2	2					
Perkins Elementary	1	0				1								

** Numbers = Consecutive Years Similar Deficiencies Repeated in Reports

SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES (CONTINUED)

School/Cost Center	Total No. of Deficiencies	Total No. of Repeats	Procedural Deficiencies** (see legend page 11)										
			A	B	C	D	E	F	G	H	I	J	K
Pinellas Central Elementary	2	0				1				1			
Pinellas Park Elementary	3	3				2			4	4			
Safety Harbor Elementary	2	1							1	3			
San Jose Elementary	4	2				1	1		2	2			
Sandy Lane Elementary	2	2							2	2			
Sawgrass Lake Elementary	1	0										1	
Seminole Elementary	1	1								4			
Seventy-Fourth St. Elementary	3	0				1			1			1	
Skycrest Elementary	1	0										1	
Southern Oak Elementary	1	1										3	
Tarpon Springs Fundamental Elementary	1	0							1				
Walsingham Elementary	1	0										1	
Westgate Elementary	2	1							1	4			
Woodlawn Elementary	1	1											2
Exceptional Education Centers													
Nina Harris ESE Center	2	0				1						1	
Richard L. Sanders School	2	1							1	3			
Departments													
6-8 Math	1	0							1				
6-8 Science	2	1							1	2			
9-12 Math	2	0							1	1			
Academic Computing	1	0										1	
Assessment, Accountability & Research	3	0				1			1	1			
Athletics, Pre K-12 PE & Health Ed, School Wellness	1	1								3			
Attorney to the Board	2	2							2	2			
Business Technology & CTAE	1	0										1	
Cash Management	1	0										1	
Early Child Education	2	0							1	1			
Educational Alternative Services	1	0										1	
Elementary Language Arts & Reading	2	1							2	1			
Elementary Mathematics	1	0				1							
Elementary Science	2	0							1	1			

** Numbers = Consecutive Years Similar Deficiencies Repeated in Reports

SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES (CONTINUED)

School/Cost Center	Total No. of Deficiencies	Total No. of Repeats	Procedural Deficiencies** (see legend page 11)											
			A	B	C	D	E	F	G	H	I	J	K	
ESE Staffing	2	0							1	1				
ESOL	3	0							1	1		1		
Facilities and Operations	1	0								1				
Facilities Design & Construction	1	0										1		
Family Community Relations	1	1										2		
Food and Nutrition	1	0										1		
FL State Personnel Development	2	0							1	1				
Hospital Homebound	1	0				1								
K-12 Guidance	2	2							2	2				
K-12 STEM	1	0										1		
Maintenance	2	2							3	3				
Media, Text, and Digital Learning	1	0										1		
Middle School Education	1	0							1					
Office of Professional Standards	2	0								1		1		
Pinellas Teleschool	1	0										1		
Pinellas Virtual Franchise	3	1							3	1		1		
Pre K-12 Library Media	2	0							1			1		
Pre K-12 Performing Arts	1	0							1					
Pre K-12 Visual Arts	2	1							1	3				
Pre K-12 World Languages	2	0							1	1				
Pre K Handicapped	2	0							1	1				
Prevention Office	3	0				1			1	1				
Private School ESE	2	0							1	1				
School Safety & Security	2	0							1	1				
Special Projects	2	2							2	2				
Staff Attorney	1	0							1					
Warehousing	2	0							1	1				
Totals	188	65	1	1	1	27	2	52	51	3	32	18	0	

** Numbers = Consecutive Years Similar Deficiencies Repeated in Reports

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS
FOR FISCAL YEAR 2020-21**

We conducted a total of 223 cost center inventories of elementary schools, middle schools, high schools, and departments. The following 4 schools and 45 departments and other cost centers (21.97% of the 223 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:

Clearwater Intermediate
Clearwater Adult Education Center
Highland Lakes Elementary School
Orange Grove Elementary School

DEPARTMENTS AND OTHER COST CENTERS:

9-12 Science	Instructional Materials
Accounting	Lakeview Annex
Administration Building	Mailroom
Advance Studies and Academic Excellence	Office of Equal Opportunity
Area 1 Office	Office of Strategic Communications
Area 2 Office	Oldsmar School Service Center
Area 3 Office	Payroll
Area 4 Office	Pinellas County Schools Police Department
Auditing & Property Records	Pinellas Education Foundation
Bernice Johnson Student Service Center	Pre K-12 Social Studies
Career Technical/Adult Education Post-Secondary	Purchasing
Central Printing	Real Estate
Charter Schools & Home Education	Records Management
Chief Financial Office	Risk Management
Coachman Service Center	School Board Office
Diagnostic Services	Student & Community Support Services
Elementary Education	Student Assignment
FDLRS Gulfcoast Associate Center	Student Services
Gifted and Able Learners	Superintendent's Office
Gus A. Stavros Institute	Teaching and Learning
High School Education	Vehicle Maintenance
Human Resources	WPSC
Industrial Technology & Agriculture Bus Education	

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO ACCESS
RESTRICTIONS RELATED TO THE CORONAVIRUS PANDEMIC
FOR FISCAL YEAR 2020-21**

Cost Centers Not Inventoried	5
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SCHOOLS:

- | | |
|---------------------------------|----------------------------|
| Clearwater High School | Seminole High School |
| East Lake High School | St. Petersburg High School |
| Osceola Fundamental High School | |

Cost Centers Partially Inventoried	8
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Cost Center	Total Inventory Items	Total Value of Fixed Inventory	Unverified	Cost of Unverified	Total Inventory Items	Total Value of UT Inventory	Unverified	Cost of Unverified
Communication Disorders	159	\$ 409,323.37	3	\$ 3,529.71	515	\$ 269,972.44	30	\$ 15,916.16
Family & Community Relations	12	17,048.31	1	1,029.31	163	105,492.11	17	9,352.94
Food & Nutrition	4,197	20,749,852.09	471	2,293,701.39	582	386,389.64	58	34,008.43
Pre-Kindergarten Handicapped	10	12,885.12	7	9,486.31	97	53,358.40	17	10,077.88
Private Schools	44	61,438.04	10	12,919.04	1,245	396,199.03	384	109,809.88
Technology Information Systems	2,585	17,351,514.73	407	5,743,300.14	443	302,452.37	90	61,707.22
Title I Center	31	121,944.14	6	68,360.00	308	181,854.80	121	75,582.10
Transportation	2,344	63,614,292.38	29	58,604.00	599	249,013.84	83	29,800.32
Totals	9,382	\$ 102,338,298.18	934	\$ 8,190,929.90	3,952	\$ 1,944,732.63	800	\$ 346,254.93

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.