



**PINELLAS COUNTY DISTRICT SCHOOL
BOARD**

Annual Property Records Inventory Report

For the Fiscal Year 2021-22

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 DEFICIENCIES12
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS.....16
SCHEDULE OF COST CENTERS WHERE UTS WERE NOT INVENTORIED18
REQUESTS FOR INFORMATION19

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 2021-22**

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 in 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, 2022, the District’s tangible personal property included 55,395 items with an acquisition value of approximately \$223. 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, 2022 included 208,244 with an acquisition value of approximately \$111 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, 2020-006 and 2022-002 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 2021-22 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 to physically verifying all tagged assets. Additionally, insufficient staffing resources caused by high attrition, significant turnover, and impact of comprehensive training of employee replacement, as well as, an increased volume of uncapitalized technology items from the prior year by 14.64%, considerably impaired the property records staff from conducting both fixed and UT inventories within the fiscal year. As a result, we were unable to conduct a physical inventory of UT items at 29 schools and did not review compliance with various procedures at 231 schools and other cost centers. See **SCHEDULE OF COST CENTER INVENTORIES PARTIALLY COMPLETED** page 18.

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, 2020-006, 2022-002 except as noted in the **SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES** starting on page 12 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 2021-22**

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 2021-22 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

	2019-20*	2020-21**	2021-22
Total Fixed Asset Items Inventoried	39,386	41,483	54,452
M1's (Missing 1st year)	202	757	1,092
M1's - Administration Building Cleanup		7	
M1's - Covid-19 Distribution Site		21	
M2's (Missing 2nd year)	116	103	487
Percentage of Missing Items	0.81%	2.14%	2.90%
Number of Cost Centers with No Missing Fixed Assets	9	127	131

	2019-20*	2020-21**	2021-22***
Total UT Items Inventoried	96,332	149,000	142,318
M1's (Missing 1st year)	402	3,430	6,493
M1's - Administration Building Clean up		15	
M1's - Covid-19 Distribution Site		479	
M2's (Missing 2nd year)	171	214	1,367
Percentage of Missing Items	0.59%	2.78%	5.52%
Number of Cost Centers with No Missing UT Items	9	78	64

* 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 2020-21 SCHEDULE OF COST CENTER INVENTORIES NOT COMPLETED DUE TO ACCESS RESTRICTIONS RELATED TO THE CORONAVIRUS PANDEMIC found in report No. 2022-002 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.

*** See 2021-22 SCHEDULE OF COST CENTER INVENTORIES PARTIALLY COMPLETED page 18. Values do not include 29 schools where UT items were not completed due to insufficient staffing resources caused by high attrition, significant turnover, and impact of comprehensive training of employee replacement accompanied by the increased volume of UT items from the prior year.

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 Property Inventory						Uncapitalized Technology Property Inventory					
	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												
Pinellas Technical College - Clearwater	1,630	\$ 6,712,851.35	5	\$ 7,565.28	1	\$ 1,500.00	499	\$ 421,855.86	1	\$ 511.83	1	\$ 523.00
Pinellas Technical College - St. Petersburg	1,573	6,476,583.05	33	64,181.07	14	24,307.13	361	273,972.99	10	6,673.12	0	
Richard O. Jacobson Technical High School at Seminole	336	1,107,150.97	1	1,003.46	1	1,814.46	1,170	636,343.33	47	25,058.95	27	14,425.32
Tomlinson Adult Learning Center	90	168,578.17	1	1,575.00	1	1,029.31	0		0		0	
High School												
Boca Ciega High	964	2,074,285.38	6	7,876.17	4	6,299.61	2,621	1,554,600.73	222	130,922.83	20	12,891.09
Clearwater High	763	1,622,657.46	19	34,496.93	1	1,229.89	1,937	1,084,653.14	178	103,320.30	4	2,074.18
Countryside High	989	1,963,574.82	0		5	6,713.27	2,470	1,464,379.30	25	14,629.83	33	22,722.36
Dunedin High	755	1,298,453.89	6	10,408.70	2	2,526.02	1,969	1,128,543.94	77	47,522.21	29	17,806.57
East Lake High	1,185	2,111,948.92	23	38,502.69	1	1,656.00	2,147	1,347,762.35	123	75,419.78	5	3,198.05
Gibbs High	1,516	2,787,722.43	21	30,400.75	13	24,473.56	2,830	1,717,112.68	203	118,223.45	94	60,911.49
Hollins High	1,189	2,287,658.00	31	54,035.76	2	4,957.15	3,197	1,906,287.80	407	243,153.90	114	69,918.15
Lakewood High	1,522	2,756,221.19	11	14,215.01	16	20,719.10	1,452	866,357.93	95	60,621.89	31	19,944.56
Largo High	847	1,715,994.65	1	1,649.77	1	1,192.53	2,938	1,752,289.17	416	260,709.12	46	29,819.88
Northeast High	754	1,616,122.94	6	11,133.87	11	34,142.74	2,508	1,525,510.82	147	90,317.22	16	9,369.40
Osceola Fundamental High	746	1,596,297.19	16	25,475.38	4	6,158.88	1,809	1,055,712.40	102	63,978.86	4	2,989.96
Palm Harbor University High	984	1,687,551.11	18	28,876.63	10	11,862.64	2,921	1,743,064.30	73	43,535.77	47	31,367.93
Pinellas Park High	928	2,056,565.40	59	81,774.26	8	12,197.38	3,086	1,858,966.73	169	107,270.48	34	15,115.29
Seminole High	1,112	2,010,627.18	44	98,184.75	0		2,620	1,592,938.44	207	130,320.36	1	957.65
St. Petersburg High	736	1,746,188.56	6	8,427.80	6	10,713.91	1,740	1,096,796.27	90	57,090.54	3	1,569.39
Tarpon Springs High	1,076	2,823,015.54	15	22,255.01	7	12,021.38	1,872	1,112,165.03	53	32,229.42	14	9,057.68
Educational Alternative School												
Bayside High	256	422,468.81	6	7,025.05	6	8,271.36	734	445,389.97	80	53,335.15	15	10,598.32
Chi Chi Rodriguez Academy	20	30,159.63	0		1	1,079.00	0		0		0	
Clearwater Intermediate	132	247,168.80	2	4,484.74	0		671	376,214.32	5	2,464.13	0	
Disston Academy	100	199,132.68	3	4,112.70	0		587	343,757.23	24	12,377.01	2	1,526.89
Lealman Innovation Academy	248	620,647.68	0		2	4,290.00	1,368	757,931.39	70	39,023.11	4	2,639.87
Pinellas Gulf Coast Academy	38	56,777.49	2	2,456.60	0		635	389,281.54	81	51,147.30	6	3,633.42
Pinellas Secondary	243	399,503.14	4	5,163.42	3	3,616.90	732	472,489.08	60	38,720.47	4	2,416.03
Middle Schools												
Bay Point Middle	318	617,620.29	0		0		1,718	961,954.07	70	37,703.07	2	998.03
Clearwater Fundamental Middle	216	469,791.40	0		0		1,425	789,699.36	1	729.00	0	
Dunedin Highland Middle	402	779,889.37	12	17,828.47	2	2,763.14	2,216	1,258,049.18	181	102,232.16	25	12,674.50
East Lake Middle School Academy Of Engineering	178	342,745.39	0		0		754	435,412.64	10	7,028.63	6	4,126.59
Fitzgerald Middle	310	542,065.71	4	7,054.41	6	8,373.52	2,323	1,324,164.54	86	51,592.38	57	30,102.60
John Hopkins Middle	523	992,182.90	10	15,270.35	5	6,183.30	2,152	1,302,187.61	177	99,824.84	35	21,613.66
Joseph L. Carwise Middle	287	539,289.46	5	11,448.90	0		2,247	1,237,894.53	26	15,014.00	2	1,355.24
Largo Middle	251	532,500.79	2	3,740.00	1	3,180.00	2,160	1,219,602.51	147	80,943.70	16	10,516.12
Meadowlawn Middle	440	781,801.52	13	30,158.91	2	3,216.31	2,290	1,310,456.60	294	165,740.73	55	28,975.67

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

School/Cost Center	Fixed Assets Property Inventory						Uncapitalized Technology Property Inventory					
	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
Oak Grove Middle	350	748,695.44	0		0		1,814	1,012,011.12	172	99,827.22	11	7,057.57
Osceola Middle	232	457,129.06	0		2	3,882.72	1,965	1,040,067.29	34	17,510.97	3	1,513.89
Palm Harbor Middle	303	536,023.10	1	1,489.00	0		1,959	1,102,822.56	30	18,610.47	9	5,120.07
Pinellas Park Middle	313	528,230.90	4	5,109.90	0		2,624	1,495,036.77	0		18	12,167.45
Safety Harbor Middle	510	890,787.00	2	2,664.90	2	3,508.00	2,546	1,454,029.95	147	83,590.52	16	8,186.80
Seminole Middle	266	531,119.35	6	10,912.87	4	5,577.37	1,909	1,082,920.65	108	58,964.03	21	12,543.95
Tarpon Springs Middle	203	380,182.00	0		1	1,501.52	0		0		0	
Thurgood Marshall Fundamental	454	887,966.82	10	19,758.30	14	19,556.65	0		0		0	
Tyrone Middle	321	1,083,159.15	2	2,298.85	0		2,386	1,382,688.19	39	19,527.75	0	
Elementary-Middle K-8 School												
James B. Sanderlin K-8	606	843,068.73	27	34,143.83	3	3,875.83	0		0		0	
Madeira Beach Fundamental K-8	307	563,795.71	2	2,678.00	0		2,267	1,291,726.98	5	2,955.49	0	
Midtown Academy	62	112,975.81	2	2,543.15	0		591	315,657.06	12	7,370.75	0	
Elementary School												
Anona Elementary	94	158,744.42	2	2,459.28	2	2,726.06	763	426,009.65	16	8,763.33	2	1,310.10
Azalea Elementary	115	210,225.15	1	1,422.29	1	1,004.50	0		0		0	
Bardmoor Elementary	112	196,282.72	0		0		877	499,533.09	15	9,400.67	1	572.96
Bauder Elementary	143	278,060.85	1	1,116.31	0		0		0		0	
Bay Point Elementary	248	391,221.56	5	6,413.27	7	8,967.66	887	526,924.77	59	36,381.70	8	5,618.60
Bay Vista Fundamental Elementary	93	158,216.15	0		1	1,201.39	0		0		0	
Bear Creek Elementary	81	139,487.79	2	2,294.69	0		618	342,202.66	32	16,552.40	2	1,337.71
Belcher Elementary	105	179,422.12	0		0		1,057	603,740.83	39	22,658.63	2	951.96
Belleair Elementary	94	180,254.72	0		0		996	537,542.21	17	10,639.25	5	2,937.44
Blanton Elementary	115	203,619.19	3	4,429.03	2	2,402.78	954	536,698.27	55	32,911.15	6	3,087.39
Brooker Creek Elementary	116	208,452.44	0		0		753	403,881.88	7	3,617.83	5	2,378.45
Campbell Park Elementary	142	255,579.27	0		4	5,411.78	0		0		0	
Cross Bayou Elementary	170	282,174.90	8	10,795.57	3	4,504.56	649	375,719.86	35	21,037.00	8	4,622.15
Curtis Fundamental Elementary	234	466,213.02	0		0		607	296,357.01	3	1,529.24	12	9,110.32
Cypress Woods Elementary	122	236,580.95	0		0		1,327	626,949.49	15	8,842.50	12	7,060.00
Douglas L. Jamerson Jr. Elementary	93	197,077.60	0		0		652	372,591.38	0		1	768.89
Dunedin Elementary	222	415,265.93	0		0		1,346	759,684.50	14	8,041.86	0	
Fairmount Park Elementary	144	271,426.72	3	3,702.86	0		0		0		0	
Forest Lakes Elementary	132	225,991.82	0		0		730	386,562.64	7	3,110.52	3	1,210.00
Frontier Elementary	79	140,761.55	0		0		982	571,357.05	6	3,395.40	0	
Fuguitt Elementary	85	154,880.74	0		0		805	434,471.00	10	6,186.26	0	
Garrison-Jones Elementary	100	175,303.74	3	6,200.38	1	1,162.59	0		0		0	
Gulf Beaches Elementary Magnet	77	147,083.43	1	1,391.04	2	2,748.67	756	346,185.07	25	12,859.38	36	18,282.62
Gulfport Elementary	150	291,077.83	5	8,775.76	4	6,084.15	1,095	608,483.42	57	32,910.90	4	2,361.00
High Point Elementary	184	337,227.68	0		0		1,301	674,805.84	9	5,360.04	15	7,320.64
Highland Lakes Elementary	116	188,298.73	0		0		788	425,693.74	12	6,551.25	0	
John M. Sexton Elementary	121	236,361.57	1	3,844.00	2	2,686.19	1,183	624,200.02	56	27,043.94	6	2,729.69

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

School/Cost Center	Fixed Assets Property Inventory						Uncapitalized Technology Property Inventory					
	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
Kings Highway Elementary Magnet	101	190,239.44	4	9,168.00	0		1,050	467,058.66	11	5,340.71	31	11,277.95
Lake St. George Elementary	111	217,717.51	6	7,175.71	0		962	497,971.34	28	13,806.68	5	3,019.19
Lakeview Fundamental	74	136,943.16	1	1,278.74	0		503	275,540.02	13	8,144.14	3	1,965.15
Lealman Avenue Elementary	169	271,171.86	1	1,201.39	1	1,137.89	0		0		0	
Leila Davis Elementary	139	235,992.16	0		0		1,200	603,844.02	12	5,968.76	0	
Lynch Elementary	311	529,990.30	2	2,483.74	2	2,518.65	0		0		0	
Marjorie Kinnan Rawlings Elementary	147	230,956.02	0		0		1,130	638,545.67	17	9,666.14	3	2,086.20
McMullen-Booth Elementary	113	212,839.69	1	1,258.00	0		826	443,974.83	2	1,409.71	1	294.00
Melrose Elementary	167	452,082.34	0		6	10,646.35	0		0		0	
Mildred Helms Elementary	131	225,455.52	0		0		1,270	682,277.77	18	9,682.59	13	8,448.84
Mount Vernon Elementary	84	137,298.23	0		0		653	361,262.75	20	11,608.03	5	2,821.48
New Heights Elementary	261	511,146.84	2	2,402.78	1	1,201.39	1,023	586,984.63	33	20,956.11	8	4,346.50
North Shore Elementary	84	141,441.73	0		0		717	403,732.90	14	8,417.18	3	1,668.18
Northwest Elementary	138	234,386.96	0		0		1,001	556,559.87	25	14,006.18	8	4,864.63
Oakhurst Elementary	120	190,457.69	4	5,777.88	1	1,484.80	0		0		0	
Oldsmar Elementary	176	280,749.15	2	2,459.28	2	3,034.80	810	418,221.29	16	7,215.90	2	1,028.05
Orange Grove Elementary	85	153,325.92	2	8,260.00	0		674	359,287.22	5	2,589.39	0	
Ozona Elementary	196	337,888.76	0		1	1,224.01	0		0		0	
Pasadena Fundamental Elementary	125	207,639.18	0		0		817	447,880.30	13	6,359.48	12	4,755.91
Perkins Elementary	682	947,077.23	2	2,312.80	0		642	310,933.96	1	423.00	1	482.00
Pinellas Central Elementary	78	157,830.28	0		0		698	379,447.85	36	18,363.82	9	5,896.42
Pinellas Park Elementary	97	171,695.18	0		0		1,009	556,483.90	58	32,196.08	10	5,155.51
Plumb Elementary	143	260,076.66	0		0		1,020	576,891.13	25	14,413.78	6	3,778.97
Ponce De Leon Elementary	127	202,783.11	0		1	1,201.39	1,043	543,644.15	11	6,551.79	3	1,747.54
Ridgecrest Elementary	141	237,622.85	0		1	1,498.29	1,209	697,148.69	29	19,588.58	5	3,680.01
Safety Harbor Elementary	106	195,481.43	0		0		858	444,517.76	28	13,566.70	3	882.00
San Jose Elementary	121	202,897.28	2	2,302.92	1	1,501.52	869	488,367.55	14	9,077.86	4	2,809.06
Sandy Lane Elementary	126	254,761.88	8	13,570.34	0		998	477,271.96	76	39,185.98	17	9,658.67
Sawgrass Lake Elementary	150	254,707.13	3	3,904.30	0		1,113	620,851.01	27	15,452.94	2	1,069.96
Seminole Elementary	242	377,137.78	0		0		978	576,477.46	25	14,293.24	0	
Seventy-Fourth Street Elementary	94	157,834.89	2	2,833.66	0		691	401,723.89	29	16,485.50	5	2,377.38
Shore Acres Elementary	129	231,177.91	2	2,702.91	0		0		0		0	
Skycrest Elementary	114	206,586.04	0		2	4,028.00	1,274	691,615.76	30	19,159.16	4	1,946.56
Skyview Elementary	118	183,136.92	1	3,167.30	0		0		0		0	
Southern Oak Elementary	121	188,039.71	1	1,201.39	1	1,201.39	929	503,825.03	60	36,406.78	8	5,494.44
Starkey Elementary	99	200,767.39	0		0		1,119	580,708.12	25	14,185.85	5	3,057.17
Sunset Hills Elementary	123	206,819.55	1	1,257.89	0		0		0		0	
Sutherland Elementary	112	200,386.07	1	1,201.39	2	2,402.78	809	446,296.66	10	6,132.53	6	4,132.68
Tarpon Springs Elementary	373	699,935.75	1	1,085.85	0		0		0		0	
Walsingham Elementary	101	176,966.45	1	1,126.02	0		865	479,664.92	25	12,925.98	20	9,494.71
Westgate Elementary	102	168,034.93	0		0		1,018	522,070.79	9	5,858.00	4	2,398.82

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

School/Cost Center	Fixed Assets Property Inventory						Uncapitalized Technology Property Inventory					
	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
Woodlawn Elementary	90	135,974.76	0		2	2,171.27	0		0		0	
Exceptional Education Centers												
Calvin Hunsinger School	120	258,632.64	0		0		335	185,236.94	16	10,076.80	2	1,414.24
Nina Harris ESE Center	314	609,854.72	6	13,089.85	3	3,953.50	520	281,573.05	18	9,746.62	9	6,459.89
Paul B. Stephens School	259	539,001.59	1	1,029.31	0		608	320,976.82	12	6,892.25	2	931.00
Richard L. Sanders School	113	237,700.99	3	3,598.95	0		318	187,625.94	12	6,965.12	6	3,979.26
Departments												
Academic Computing	22	178,702.54	0		0		32	17,647.89	0		1	394.00
Advance Studies & Academic Excellence	4	5,882.73	0		0		15	9,813.78	1	259.00	0	
Assessment, Accountability & Research	17	35,146.80	0		0		38	27,166.61	2	1,058.00	0	
Athletics, Pre K-12 PE, Health Ed, School Wellness	5	10,784.13	2	3,565.00	0		25	11,514.51	6	2,174.03	1	294.00
Attorney to the Board	0	-	0		0		8	5,126.18	0		1	631.09
Career Technical & Adult Education	4	6,210.10	0		1	2,158.71	8	6,032.45	0		0	
Early Child Education	23	63,697.86	0		0		286	108,735.61	2	727.00	3	1,059.00
Educational Alternative Services	57	124,927.85	0		0		543	342,780.19	34	23,909.42	1	704.63
Elementary Science	1	1,243.67	0		0		195	63,413.08	1	399.00	0	
ESE Assitive Technology	27	98,185.22	4	14,242.25	0		262	118,688.80	20	8,569.22	19	10,509.17
ESE Staffing	36	48,997.84	0		1	1,029.31	37	27,433.19	0		4	2,335.00
ESOL	10	10,670.77	0		0		130	53,799.92	2	1,317.02	3	1,059.00
Exceptional Student Education	14	15,751.95	1	1,029.31	0		74	45,309.81	1	599.00	2	1,057.00
Facilities and Operations	60	850,396.31	3	8,823.72	0		49	33,753.92	0		3	2,055.00
Facilities Design & Construction	35	321,675.19	0		0		65	38,655.82	1	294.00	0	
Family & Community Relations	13	18,244.29	0		0		259	157,637.81	19	12,933.28	0	
Food & Nutrition	4,237	23,299,440.09	89	538,193.54	3	3,713.18	699	507,605.92	36	22,252.27	0	
High School Language Arts & Reading	5	6,128.57	2	2,331.26	1	1,029.31	37	24,337.53	1	653.47	0	
Hospital Homebound	51	66,466.87	8	11,685.11	38	48,775.75	201	137,780.28	108	73,676.91	73	50,301.71
K-12 Guidance	1	1,612.35	0		0		21	14,938.42	1	479.00	0	
K-12 Stem	2	2,351.30	0		0		654	195,518.53	134	39,396.00	40	12,701.53
Low Prevalence	9	11,019.70	2	2,111.98	2	3,071.00	19	13,781.90	1	877.58	1	756.24
Maintenance	1,683	12,955,264.34	8	15,387.02	3	3,652.25	405	184,361.02	0		0	
Office of Strategic Communication	165	794,962.25	0		2	4,536.50	28	19,107.04	0		0	
OT/PT	141	335,551.55	0		0		212	133,100.12	1	729.00	0	
Pinellas Teleschool	1	1,485.87	1	1,485.87	0		25	13,539.97	9	5,490.01	0	
Pinellas Virtual Franchise	37	49,367.31	6	7,854.81	0		593	335,559.01	214	117,380.65	0	
Pre K-12 Performing Arts	90	126,349.23	0		0		33	16,776.06	0		9	5,922.00
Pre K-12 Visual Arts	28	77,548.19	0		0		271	118,424.45	1	294.00	0	
Pre-Kindergarten Handicapped	7	8,352.21	1	1,168.11	0		92	51,162.46	28	11,184.77	3	1,548.00
Prevention Office	10	23,806.13	0		0		40	26,031.35	0		1	962.61
Private Schools	44	61,438.04	0		0		1,264	401,728.26	5	1,531.14	5	1,505.00
Private School ESE	12	16,571.23	5	6,762.60	0		41	30,895.50	14	10,230.74	1	873.00
Professional Development	43	304,193.39	0		2	2,151.92	254	138,260.31	11	6,313.93	0	

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

School/Cost Center	Fixed Assets Property Inventory						Uncapitalized Technology Property Inventory					
	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
School Health Services	20	124,338.41	0		0		175	123,564.09	0		1	768.89
School Leadership	2	2,530.40	0		2	2,530.40	26	18,515.53	1	623.00	7	4,976.48
School Social Work	6	7,416.92	0		0		159	111,397.58	3	2,344.80	0	
Special Projects	3	3,570.11	0		0		23	14,379.98	0		1	399.00
Specialized Services	128	338,634.66	2	2,524.82	1	2,434.66	367	192,262.28	20	10,871.71	0	
Surplus Property	1,246	6,349,097.92	390	2,111,697.79	202	651,190.48	0		0		0	
Technology Information Systems	3,324	19,614,657.82	29	37,207.37	7	11,488.82	699	504,593.11	15	10,485.71	0	
Title I Center	43	126,843.43	0		2	3,130.00	388	224,855.49	0		3	1,340.00
Transportation	2,308	65,153,065.04	3	6,684.60	2	3,957.50	600	250,741.99	5	2,945.79	1	294.00
Total Deficiencies	52,172	\$ 212,295,443.08	1,092	\$ 3,653,830.68	487	\$ 1,087,346.73	140,257	\$ 79,207,575.09	6,493	\$ 3,778,654.80	1,367	\$ 799,957.26

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.

	2019-20*	2020-21**	2021-22***
Total Procedural Deficiencies	238	188	116
Total Repeat Deficiencies	150	65	45

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>Equipment Assignment Lists</i> have been completed and updated for all staff members
G	<i>Property Removal Contracts</i> have been documented and updated annually
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**.
- *** **2021-22 SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES** tables do not include testing of *Property Removal Contracts* and *Equipment Assignment List* forms for 231 cost centers due to high staff attrition, significant turnover, and impact of comprehensive training of employee replacement accompanied by increased volume in UT items from the prior year. See scope limitations discussed above in section **II. INVENTORY OBJECTIVES AND SCOPE**.

SCHEDULE OF COST CENTERS WITH PROCEDURAL DEFICIENCIES (CONTINUED)

School/Cost Center	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 12)										K
			A	B	C	D	E	F	G	H	I	J	
Career Technical & Adult Education													
Pinellas Technical College - St. Petersburg	2	1				1						5	
Tomlinson Adult Learning Center	2	1				2					1		
High School													
Boca Ciega High	1	1										2	
Clearwater High	2	2						2	2				
Countryside High	2	1						1			2		
Gibbs High	2	1									1	2	
Hollins High	1	1										4	
Lakewood High	2	1									2	1	
Largo High	1	0						1					
Northeast High	1	0										1	
Osceola Fundamental High	2	2						2	2				
Seminole High	2	0						1	1				
St. Petersburg High	2	2						4	5				
Educational Alternative School													
Bayside High	2	0				1					1		
Disston Academy	2	1									2	1	
Lealman Innovation Academy	1	0				1							
Pinellas Secondary	2	0				1						1	
Middle Schools													
Fitzgerald Middle	1	0										1	
Joseph L. Carwise Middle	1	0							1				
Largo Middle	1	0				1							
Meadowlawn Middle	2	0				1					1		
Oak Grove Middle	1	0				1							
Seminole Middle	1	1										2	
Thurgood Marshall Fundamental	3	0				1					1	1	
Tyrone Middle	2	1	1								3		
Elementary-Middle K-8 School													
James B. Sanderlin PK - 8	1	1									2		
Midtown Academy	1	0										1	
Elementary School													
Azalea Elementary	2	1									1	2	
Bay Point Elementary	1	0										1	
Bay Vista Fundamental Elementary	1	0										1	
Bear Creek Elementary	1	1										2	

** 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 12)										
			A	B	C	D	E	F	G	H	I	J	K
Blanton Elementary	1	0				1							
Campbell Park Elementary	3	2				1						2	3
Elisa Nelson Elementary School	1	1				2							
Fairmount Park Elementary	1	0						1					
Garrison-Jones Elementary	2	0				1						1	
Gulf Beaches Elementary Magnet	1	1											3
Gulfport Elementary	2	0				1						1	
Lakeview Fundamental	2	2							2	2			
Marjorie Kinnan Rawlings Elementary	2	1				1			2				
Maximo Elementary	1	1				2							
McMullen-Booth Elementary	1	0				1							
Melrose Elementary	2	0	1									1	
Mildred Helms Elementary	1	0				1							
Mount Vernon Elementary	2	0				1							1
New Heights Elementary	1	1				2							
North Shore Elementary	1	0				1							
Orange Grove Elementary	2	0				1							1
Ozona Elementary	1	1				2							
Pasadena Fundamental Elementary	1	1							3				
Ridgecrest Elementary	1	0				1							
San Jose Elementary	1	0										1	
Sandy Lane Elementary	2	0				1						1	
Sawgrass Lake Elementary	2	0							1	1			
Seventy-Fourth Street Elementary	2	1				2	1						
Southern Oak Elementary	1	1										4	
Sunset Hills Elementary	1	0										1	
Sutherland Elementary	1	0				1							
Walsingham Elementary	1	0											1
Westgate Elementary	4	2				1		5	2			1	
Woodlawn Elementary	1	1											3
Exceptional Education Centers													
Nina Harris ESE Center	1	1				2							
Richard L. Sanders School	4	2					1	4	2		1		
Departments													
Elementary Mathematics	1	1				2							
Facilities Design & Construction	1	1										2	
Family & Community Relations	1	1										3	

** 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 12)										K	
			A	B	C	D	E	F	G	H	I	J		
Food & Nutrition	1	1										2		
Instructional Materials	1	0										1		
K-12 Stem	1	1										2		
Maintenance	2	0	1								1			
Pinellas Teleschool	1	0										1		
Pre K-12 Visual Arts	1	0				1								
Pre K-12 World Languages	1	1							2					
School Leadership	1	0				1								
School Safety & Security	1	0										1		
Surplus Property	1	1				2								
Teaching & Learning	1	0										1		
Technology Information Systems	2	0				1					1			
Warehousing	1	0										1		
Total Deficiencies	116	45	3	0	0	34	3	10	11	3	29	23	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 2021-22**

We conducted a total of 249 cost center inventories of elementary schools, middle schools, high schools, and departments. The following 9 schools and 68 departments and other cost centers (30.92% of the 249 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

Azalea Middle School	Lakewood Community School
Clearview Adult Education Center	Lakewood Elementary
Clearwater Adult Education Center	Lew Williams Early Learning Center
Curlew Creek Elementary	Tarpon Springs Fundamental Elementary
Eisenhower Elementary	

DEPARTMENTS

49 th Street Bus Compound	Chief Strategy & Impact Office
6-8 Math	Clearwater Bus Compound
6-8 Science	Coachman Service Center
9-12 Math	Diagnostic Services
9-12 Science	Education Foundation
Accounting	Elementary Education
Administration Building	Elementary Language Arts & Reading
Area 1 Office	Equity Division
Area 2 Office	Family & Consumer Science
Area 3 Office	FDLRS Gulfcoast Associate Center
Area 4 Office	FL State Personnel Development
Auditing & Property Records	Gifted & Able Learners
Bernice Johnson Student Services Center	Gus A. Stavros Institute
Budget & Resource Allocation	High School Education
Business Technology and CTAE	Human Resources
Career Tech Adult Ed Post-Secondary	Industrial Technology & Agriculture Bus Educati
Cash Management	Lakeview Annex
Central Printing	Lealman Bus Compound
Charter Schools & Home Education	Mailroom
Chief Financial Office	Maintenance North Service Center

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS
FOR FISCAL YEAR 2021-22 (CONTINUED)**

DEPARTMENTS (CONTINUED)

Meadowlawn Service Center
Middle School Education
Office of Equal Opportunity
Office of Professional Standards
Oldsmar Service Center
Payroll
Pinellas County Schools Police Department
Pinellas Education Foundation
Pinellas Virtual Part-Time
Practical Academy Cultural Education
Pre K-12 Library Media
Pre K-12 Social Studies
Psychological Services
Purchasing Department
Real Estate Department
Records Management
Risk Management
School Board
School District Virtual School
Staff Attorney
Strategic Planning & Policy
Strive Academy
Student Assignment
Student Services
Superintendent's Office
Tarpon Bus Compound
Vehicle Maintenance
Walter Pownall Service Center

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SCHEDULE OF COST CENTER INVENTORIES PARTIALLY COMPLETED FOR FISCAL
YEAR 2021-22**

Cost Centers Partially Inventoried

29

Cost Center	Total UT Inventory Items Unverified	Total Value of UT Inventory Unverified
Azalea Elementary	900	\$ 48,122.29
Azalea Middle	2,488	1,488,593.31
Bauder Elementary	1,190	513,797.92
Bay Vista Fundamental Elementary	994	526,373.70
Campbell Park Elementary	1,579	776,859.68
Chi Chi Rodriguez Academy	314	155,586.98
Clearview Adult Education Center	326	222,513.46
Curlew Creek Elementary	1,112	523,814.39
Eisenhower Elementary	1,328	635,819.02
Elisa Nelson Elementary School	785	331,661.63
Fairmount Park Elementary	1,388	680,483.50
Garrison-Jones Elementary	944	527,569.24
James B. Sanderlin PK - 8	1,345	633,270.03
Lakewood Elementary	1,259	625,197.21
Lealman Avenue Elementary	1,166	616,441.37
Lynch Elementary	1,147	588,295.67
Maximo Elementary	1,035	507,783.33
Melrose Elementary	1,260	629,472.98
Oakhurst Elementary	1,051	490,304.26
Ozona Elementary	1,427	697,136.08
Shore Acres Elementary	1,088	511,816.58
Skyview Elementary	1,068	507,393.36
Sunset Hills Elementary	831	392,099.42
Tarpon Springs Elementary	1,388	632,425.78
Tarpon Springs Fundamental	545	248,178.24
Tarpon Springs Middle	1,319	686,484.82
Thurgood Marshall Fundamental	1,922	1,066,043.64
Tomlinson Adult Learning Center	362	251,659.04
Woodlawn Elementary	767	394,854.98
Totals	32,328	\$ 16,310,051.91

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.