



PINELLAS COUNTY DISTRICT SCHOOL BOARD

Annual Property Records Inventory Report

For the Fiscal Year 2015-16

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	2
SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES.....	4
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS	11
SUMMARY SCHEDULE OF UNCAPITALIZED TECHNOLOGY INVENTORY DEFICIENCIES	13
SCHEDULE OF COST CENTERS WITH PERFECT UNCAPITALIZED TECHNOLOGY INVENTORY REPORTS	15
REQUESTS FOR INFORMATION.....	15

The inventory was conducted by property records staff and was supervised by Franca DiGiovanni, 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 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 2015-16**

I. BACKGROUND

Pursuant to Chapter 69I-73, Florida Administrative Code, 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 is taken annually.

The Superintendent is responsible for the supervision and control of District property pursuant to Section 274.03, Florida Statutes, which allow delegation to a custodian the use and immediate control of the property.

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 attractive 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.

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 technology (UT) 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 Centers’ Uncapitalized Tangible Property Inventory Report* (PCS Form 3-2918) and submitted to the Auditing and Property Records Department by October 31st each year.

As of June 30, 2016, the District's tangible personal property included 73,761 items with an acquisition value of approximately \$224 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, 2016, included 94,985 items with an acquisition value of approximately \$62 million.

The Auditing and Property Records Department maintains property data records, issues property tags, and conducts annual inventories of all tagged equipment and software with an acquisition value of \$1,000 or more to comply with Chapter 274, Florida Statutes and Board Policy.

II. INVENTORY OBJECTIVES AND SCOPE

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

1. Cost center tangible personal property is controlled and accounted for as required by statute, rule and Board policy;
2. Tangible personal property items are properly tagged and marked; and
3. Proper procedures are followed for tangible personal property items that are transferred, lost or stolen, in use by appropriate staff or retired.

The scope included conducting an inventory of all tangible personal property items at every cost center for the 2015-16 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 Florida Statutes and District policies. In addition, a sample of tagged uncapitalized technology (UT) items valued from \$300 to \$999.99 was inventoried at every school during the annual tangible personal property inventory. Finally, a complete UT inventory was also conducted at four elementary schools, two middle schools, and four departments with the same objectives listed above.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY RECORDS INVENTORY REPORT
SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES
FOR FISCAL YEAR 2015-16**

SUMMARY OF RESULTS

The Auditing and Property Records Department has completed the inventories of tagged tangible personal property of departments, post-secondary schools and centers, high schools, middle schools, elementary schools, exceptional schools and multi-grade level schools for the 2015-16 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).

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 below for cost centers where missing tagged items were identified or procedural deficiencies were noted.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY RECORDS INVENTORY REPORT
SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES (CONTINUED)
FOR FISCAL YEAR 2015-16**

	2013-14	2014-15	2015-16
Total Items Inventoried	91,582	88,693	73,761
M1's (Missing 1st year)	778	411	309
M2's (Missing 2nd year)	380	177	128
Total Procedural Deficiencies	196	219	200
Total Repeat Deficiencies	40	57	71
Total Perfect Inventory Reports	99	104	116

The legend below should be used in conjunction with the **SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES** table that follows.

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	Damage and/or Loss of Property Reports have been completed and submitted as needed
F	Temporary Property Removal Contracts have been documented and updated annually
G	Equipment Assignment Lists 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	Software Tracking Forms Notebook has been maintained and updated

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY RECORDS INVENTORY REPORT
SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES (CONTINUED)
FOR FISCAL YEAR 2015-16**

Fixed Assets Property Inventory Procedural Deficiencies for 2015-16 Fiscal Year																		
School / Cost Center	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 5)									
									A	B	C	D	E	F	G	H	I	J
Vocational:																		
Career Academies of Seminole	230	\$ 673,730.66	0		0		3	0						1	1		1	
Clearwater Adult Education Center	125	\$ 222,897.55	0		0		1	0									1	
Dixie Hollins Adult Education Center	96	\$ 200,924.64	0		1	\$ 1,180.25	0	0										
Pinellas Technical College - Clearwater	1541	\$ 5,919,993.36	1	\$ 1,546.00	1	\$ 1,757.85	1	0				1						
Pinellas Technical College - St. Petersburg	1462	\$ 5,052,516.83	6	\$ 14,080.45	1	\$ 1,389.58	2	1				1						2
Tomlinson Adult Learning Center	120	\$ 260,722.96	0		0		1	0										1
High Schools:																		
Bayside High	422	\$ 708,089.00	0		1	\$ 1,162.59	1	0				1						
Boca Ciega High	1445	\$ 2,750,178.93	6	\$ 8,442.46	2	\$ 2,634.80	2	0	1			1						
Clearwater High	1049	\$ 1,929,263.55	9	\$ 14,877.26	1	\$ 1,807.86	2	0				1						1
Countryside High	1000	\$ 1,975,988.58	2	\$ 2,658.10	0		4	0	1			1		1				1
Disston Academy	283	\$ 461,678.72	1	\$ 1,450.92	2	\$ 2,373.04	4	0				1		1	1			1
Dixie M. Hollins High	1271	\$ 2,490,893.95	21	\$ 31,895.68	5	\$ 10,161.73	4	2				9		1	1			2
Dunedin High	968	\$ 1,676,559.27	3	\$ 4,159.41	5	\$ 7,414.71	5	3	1			2		2	1			2
East Lake High	1181	\$ 2,020,962.74	11	\$ 16,913.07	2	\$ 2,633.07	3	0	1			1						1
Gibbs High	1704	\$ 3,104,141.75	4	\$ 8,306.00	4	\$ 8,867.80	2	1				2						1
Lakewood High	1360	\$ 2,469,128.15	11	\$ 14,776.04	5	\$ 6,975.85	3	2	1			2						4
Largo High	893	\$ 1,964,278.03	9	\$ 13,682.14	14	\$ 18,716.76	4	2	3			1		1				3
Northeast High	1032	\$ 2,024,714.55	0		2	\$ 5,694.10	0	0										
Palm Harbor University High	1208	\$ 1,958,725.18	2	\$ 5,399.95	1	\$ 1,201.39	4	0	1					1	1			1
Pinellas Park High	1236	\$ 2,419,937.00	12	\$ 16,266.74	5	\$ 6,554.55	3	2	1			2						2
St. Petersburg High	872	\$ 1,450,524.55	4	\$ 4,732.32	0		4	1				1	3				1	1
Seminole High	964	\$ 1,715,007.50	7	\$ 10,932.56	0		1	0										1
Tarpon Springs High	1059	\$ 2,563,591.72	6	\$ 8,882.12	0		4	2				1		3	1			2
Middle Schools:																		
Azalea Middle	584	\$ 940,764.08	3	\$ 4,621.47	0		0	0										
Bay Point Middle	714	\$ 1,107,733.68	1	\$ 1,462.72	0		0	0										
Clearwater Fundamental	405	\$ 703,585.07	0		1	\$ 1,084.84	0	0										
Clearwater Intermediate	227	\$ 394,117.47	0		0		3	2				2		1				3
Dunedin Highland Middle	680	\$ 1,124,778.09	8	\$ 11,758.91	3	\$ 4,437.60	2	2	5									2

** Numbers = Consecutive Years Similar Deficiencies Repeated in Reports

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SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES (CONTINUED)
FOR FISCAL YEAR 2015-16**

Fixed Assets Property Inventory Procedural Deficiencies for 2015-16 Fiscal Year																				
School / Cost Center	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 5)											
									A	B	C	D	E	F	G	H	I	J		
East Lake Middle	128	\$ 238,407.43	0		0		1	0	1											
John Hopkins Middle	751	\$ 1,334,643.70	6	\$ 8,055.73	1	\$ 1,296.76	6	4	2			8	2	1	1				7	
Largo Middle	635	\$ 998,345.01	3	\$ 6,181.67	2	\$ 4,686.71	1	0	1											
Lealman Innovation Academy	543	\$ 965,535.99	2	\$ 2,777.60	2	\$ 2,130.37	1	1				2								
Meadowlawn Middle	754	\$ 1,303,292.49	8	\$ 13,516.19	3	\$ 4,642.11	1	0											1	
Morgan Fitzgerald Middle	622	\$ 904,073.08	7	\$ 11,660.21	6	\$ 8,713.82	1	0											1	
Osceola Middle	510	\$ 800,203.53	2	\$ 2,947.52	1	\$ 1,229.60	1	1											4	
Palm Harbor Middle	598	\$ 877,570.18	1	\$ 1,201.39	1	\$ 1,484.80	2	0						1					1	
Pinellas Park Middle	571	\$ 910,383.79	4	\$ 6,019.52	2	\$ 3,061.72	2	2				2							2	
Safety Harbor Middle	846	\$ 2,865,335.85	14	\$ 18,646.01	1	\$ 1,115.46	6	3	2			2	1	1					3	1
Seminole Middle	633	\$ 859,319.09	2	\$ 2,589.33	2	\$ 2,449.00	0	0												
Tarpon Springs Middle	530	\$ 744,117.32	0		3	\$ 3,626.59	1	1											3	
Thurgood Marshall Fundamental	607	\$ 1,087,845.20	6	\$ 13,084.70	0		0	0												
Tyrone Middle	596	\$ 1,030,682.55	0		1	\$ 1,799.00	4	2				2		1	2				1	
ESE and Multi-Grade Level Centers																				
Madeira Beach Fundamental K-8	678	\$ 978,018.87	0		4	\$ 7,875.95	1	0			1									
Paul B. Stephens ESE Center	393	\$ 817,340.15	0		0		1	0				1								
Pinellas Secondary	377	\$ 588,370.57	1	\$ 1,129.60	1	\$ 1,591.87	0	0												
Richard L. Sanders Exceptional	270	\$ 524,086.16	0		1	\$ 1,213.00	2	1				6							1	
Elementary Schools:																				
Anona Elementary	198	\$ 281,385.11	0		0		1	0	1											
Azalea Elementary	192	\$ 309,492.08	2	\$ 2,728.47	0		1	0							1					
Bauder Elementary	347	\$ 434,285.18	4	\$ 2,644.72	0		0	0												
Bay Vista Fundamental	243	\$ 347,841.92	1	\$ 1,501.52	0		1	0											1	
Bear Creek Elementary	179	\$ 271,638.06	1	\$ 1,028.88	0		0	0												
Belcher Elementary	220	\$ 322,802.86	0		1	\$ 1,647.00	0	0												
Belleair Elementary	295	\$ 463,285.60	4	\$ 5,667.15	1	\$ 1,225.85	4	0				1		1	1				1	
Campbell Park Elementary	365	\$ 598,585.64	4	\$ 5,572.06	1	\$ 1,243.67	3	1	1			1							2	
Cross Bayou Elementary	292	\$ 421,828.71	0		1	\$ 1,524.67	0	0												
Curlew Creek Elementary	372	\$ 514,983.25	5	\$ 6,164.66	0		1	1											2	
Dunedin Elementary	855	\$ 1,237,748.49	0		0		1	0											1	

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SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES (CONTINUED)
FOR FISCAL YEAR 2015-16**

Fixed Assets Property Inventory Procedural Deficiencies for 2015-16 Fiscal Year																				
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									A	B	C	D	E	F	G	H	I	J		
Eisenhower Elementary	315	\$ 545,751.34	0		0		1	0												1
Forest Lakes Elementary	198	\$ 312,832.70	2	\$ 2,723.91	0		1	0							1					
Garrison-Jones Elementary	379	\$ 517,678.13	0		1	\$ 1,230.44	0	0												
Gulfport Elementary	322	\$ 520,104.08	2	\$ 2,959.00	1	\$ 1,524.67	2	1				2								1
High Point Elementary	895	\$ 1,401,416.25	2	\$ 2,797.67	3	\$ 5,156.78	2	2				2								2
Highland Lakes Elementary	233	\$ 355,590.46	1	\$ 1,392.62	0		3	1				2		1	1					
John M. Sexton Elementary	301	\$ 478,171.68	4	\$ 5,472.23	1	\$ 1,220.30	2	0	1			1								
Kings Highway Elementary Magnet	129	\$ 243,856.67	0		0		3	0						1	1					1
Lakeview Fundamental	108	\$ 181,852.10	0		1	\$ 1,229.60	0	0												
Lakewood Elementary	265	\$ 479,298.71	5	\$ 7,261.00	1	\$ 1,243.67	2	1	1											2
Lealman Avenue Elementary	228	\$ 327,696.22	0		0		1	0												1
Leila G. Davis Elementary	306	\$ 452,465.75	0		0		1	1				2								
Lynch Elementary	508	\$ 803,423.51	0		3	\$ 3,934.26	2	1	1											2
Marjorie Kinnan Rawlings Elementary	281	\$ 334,003.21	0		0		1	0	1											
Maximo Elementary	248	\$ 420,297.92	6	\$ 7,877.07	3	\$ 3,493.84	3	0	1			1								1
McMullen-Booth Elementary	349	\$ 509,694.33	0		0		2	1				2		1						
Melrose Elementary	197	\$ 355,512.82	2	\$ 2,694.59	6	\$ 10,275.25	5	5	3			3		2	2					2
Mount Vernon Elementary	248	\$ 345,115.71	0		0		2	0	1											1
New Heights Elementary	923	\$ 1,446,987.51	3	\$ 3,834.65	1	\$ 1,240.28	2	1				1								2
North Shore Elementary	161	\$ 247,681.13	1	\$ 1,243.67	0		2	0				1								1
Northwest Elementary	288	\$ 419,558.33	0		0		1	1				2								
Oakhurst Elementary	281	\$ 423,891.42	0		0		3	2	2			2		1						
Pinellas Central Elementary	294	\$ 427,738.17	0		0		2	0						1	1					
Pinellas Park Elementary	224	\$ 351,129.30	4	\$ 5,116.96	1	\$ 1,119.73	4	3				4		2	1					4
Plumb Elementary	296	\$ 440,155.70	0		0		4	2				2		1	1					3
Ridgecrest Elementary	353	\$ 447,710.62	1	\$ 622.38	0		0	0												
San Jose Elementary	257	\$ 375,293.54	1	\$ 661.18	0		0	0												
Sandy Lane Elementary	361	\$ 549,779.04	0		0		3	2				1	3							2
Sawgrass Lake Elementary	283	\$ 377,951.83	0		0		3	2	1			2								2
Seminole Elementary	346	\$ 511,741.87	0		0		1	0				1								

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									A	B	C	D	E	F	G	H	I	J
Seventy-Fourth Street Elementary	195	\$ 300,682.96	0		1	\$ 1,199.00	2	1				2				1		
Shore Acres Elementary	365	\$ 568,904.30	4	\$ 5,403.00	3	\$ 4,050.92	0	0										
Skycrest Elementary	393	\$ 641,497.10	0		0		1	0				1						
Skyview Elementary	332	\$ 443,601.75	0		0		1	0							1			
Southern Oak Elementary	267	\$ 396,102.08	2	\$ 2,199.18	0		1	0								1		
Starkey Elementary	254	\$ 395,742.00	0		0		1	0	1									
Sunset Hills Elementary	291	\$ 430,596.70	0		1	\$ 3,200.00	0	0										
Tarpon Springs Elementary	964	\$ 1,478,863.12	6	\$ 6,947.06	0		2	1						2			1	
Walsingham Elementary	306	\$ 479,827.91	5	\$ 6,046.81	0		0	0										
Woodlawn Elementary	288	\$ 411,381.75	2	\$ 2,761.72	1	\$ 1,045.66	1	0									1	
Departments:																		
0040 Administration Building	30	\$ 71,738.95	1	\$ 1,484.80	0		1	0				1						
5070 Elementary Science	23	\$ 30,108.85	0		0		1	0				1						
5090 Budget & Resource Allocation	16	\$ 24,121.10	0		0		1	0							1			
5100 Special Projects	6	\$ 7,973.20	0		0		1	0									1	
5110 TV Operations	415	\$ 2,136,207.72	0		0		1	1							2			
5140 Technology Information Systems	2011	\$ 15,370,211.13	15	\$ 43,375.94	0		1	0									1	
5160 Records Management	13	\$ 68,729.33	0		0		1	1									2	
5230 High School Language Arts & Reading	47	\$ 331,081.15	8	\$ 12,219.29	0		1	0							1			
5300 Educational Alternative Services	264	\$ 329,719.09	2	\$ 2,288.61	1	\$ 1,809.60	0	0										
5330 Title I Center	92	\$ 240,242.93	0		1	\$ 1,388.00	0	0										
5350 9-12 Math	42	\$ 64,035.62	2	\$ 3,532.67	0		2	1				1					4	
5360 Pre K-12 Performing Arts	69	\$ 113,473.22	0		0		1	0				1						
5370 Maintenance	1243	\$ 9,196,809.26	0		0		2	1							3		1	
5400 Human Resources	60	\$ 224,664.98	4	\$ 4,523.24	0		1	0				1						
5430 Pre K-12 Health Education	21	\$ 37,806.21	0		0		2	0							1		1	
5470 Food Services	4699	\$ 19,551,615.57	1	\$ 1,896.72	4	\$ 7,685.16	0	0										
5480 Mailroom Administration Building	15	\$ 388,099.75	0		0		1	0									1	
5490 Facilities and Operations	274	\$ 1,070,083.81	0		0		2	2						3	2			
5600 Central Printing Services	28	\$ 403,887.67	0		0		1	1									1	
5630 Early Child Education	39	\$ 3,140.81	2	\$ 3,140.81	0		0	0										

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Fixed Assets Property Inventory Procedural Deficiencies for 2015-16 Fiscal Year																				
School / Cost Center	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	No. of M2's	Historical Cost M2's	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 5)											
									A	B	C	D	E	F	G	H	I	J		
5820 Real Estate Department	6	\$ 13,119.98	0		0		1	1								2				
5840 Office / Equal Opportunity	1	\$ 1,847.56	0		0		1	1											1	
5880 Professional Development	202	\$ 593,933.44	0		0		1	0				1								
6050 Office Strategic Communications	59	\$ 159,956.78	0		0		1	0								1				
6260 ESOL	26	\$ 50,928.15	0		0		1	1				1								
6420 6-8 Science	2	\$ 2,501.86	1	\$ 1,457.14	0		0	0												
6640 Communication Disorders	418	\$ 1,003,380.42	7	\$ 12,506.77	1	\$ 1,257.89	0	0												
6650 Low Prevalence	18	\$ 23,489.66	0		1	\$ 1,970.30	0	0												
6720 FL State Personnel Development	27	\$ 44,499.21	0		1	\$ 1,599.00	1	0												1
7023 Pinellas Virtual K-12	28	\$ 35,522.30	1	\$ 1,243.67	0		0	0												
7080 Hospital Homebound	206	\$ 308,324.95	7	\$ 10,373.24	0		1	0	1											
7121 Eckerd Wilderness Education System	8	\$ 10,481.00	1	\$ 1,161.50	0		0	0												
Total Deficiencies			309	\$ 477,180.35	128	\$ 195,480.67	200	75	26	0	3	52	2	25	25	1	64	2		

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS
FOR FISCAL YEAR 2015-16**

We have inventoried 244 schools and departments/other cost centers. The following 34 schools and 81 departments/other cost centers (47% of the 244 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:

Bardmoor Elementary School	Nina Harris ESE Center
Bay Point Elementary School	Northeast Community
Blanton Elementary School	Oak Grove Middle School
Brooker Creek Elementary School	Oldsmar Elementary School
Calvin A. Hunsinger School	Orange Grove Elementary School
Curtis Fundamental Elementary School	Osceola Fundamental High School
Cypress Woods Elementary School	Ozona Elementary School
Douglas L. Jamerson Elementary School	Palm Harbor Community School
Fairmount Park Elementary School	Pasadena Fundamental Elementary
Fuguitt Elementary School	Perkins Elementary School
Frontier Elementary School	Pinellas Gulf Coast Academy
Gulf Beaches Magnet Elementary School	Ponce de Leon Elementary
James B. Sanderlin PK-8	Safety Harbor Elementary School
Joseph L. Carwise Middle School	Sutherland Elementary School
Lake St. George Elementary School	Tarpon Springs Fundamental
Lakewood Community School	Westgate Elementary School
Mildred Helms Elementary School	

DEPARTMENTS (Listed by Cost Center Number):

0060 Lakeview Annex	5670 Payroll
0450 Walter Pownall Service Center	5690 Family & Consumer Sciences
0680 Bernice Johnson Student Service Center	5700 Career, Technical & Adult Education
0730 Coachman Service Center	5720 Business Technology & CTAE
0860 Robinson School Service Center	5730 Middle School Education
2320 Meadowlawn School Service Center	5750 Career Tech & Adult Education Post-Secondary
2960 Oldsmar School Service Center	5780 Industrial Tech Agri Bus Ed
3070 Ozona Service Center	5800 Warehousing
5000 Attorney For Board	5810 Elementary Language Arts & Reading
5010 Accounting	5850 High School Education

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS –
CONTINUED REPORTS
FOR FISCAL YEAR 2015-16**

5040 Superintendent's Office	5860 Chief Financial Office
5050 Pre K-12 Visual Arts	5900 Vehicle Maintenance
5060 Pre K-12 Library Media	5910 Staff Attorney
5150 Cash Management	5920 Pre K-12 Social Studies
5170 Office Professional Standards	5930 Facilities Plan Design Construction
5190 Family & Community Relations	5940 Student Assignment
5200 Prevention Office	6030 Advanced Studies/Academic Excellence
5210 Take Stock in Children	6080 School Safety & Security
5240 Pre K-12 World Language	6090 TIF Grant
5260 K-12 Guidance	6280 Student & Community Support Services
5280 Academic Computing	6290 Student Services
5290 Teaching & Learning	6351 Gus A. Stavros Institute
5310 Risk Management & Insurance	6430 6-8 Math
5320 Auditing & Property Records	6600 Exceptional Student Education
5380 Elementary Mathematics	6610 Area 3 ESE
5390 Psychological Services	6620 Gifted & Able Learners
5420 PCS Police Department	6630 Area 4 ESE
5440 Purchasing Department	6660 FDLRS Gulfcoast Assoc Center
5450 Diagnostic Services	6670 Area 1 ESE
5460 Assessment, Accountability & Research	6680 Pre-K Handicapped
5500 9-12 Science	6690 OT/PT Medicaid
5510 Elementary Education	6700 Area 2 ESE
5530 School Health Services	6710 ESE Academic K-12
5560 Utility Management	7000 School Board
5580 Financial Aid/Admissions Advisement	7010 Area 1 Office
5590 Transportation	7020 Area 3 Office
5610 Charter Schools & Home Education	7030 Area 2 Office
5620 Instructional Materials	7051 Pinellas Teleschool
5640 Pre K-12 Extra Curricular Student Activity	7060 Area 4 Office
5650 School Social Work	7061 Private School ESE
	9082 Education Foundation

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SUMMARY SCHEDULE OF UNCAPITALIZED TECHNOLOGY INVENTORY
DEFICIENCIES
FOR FISCAL YEAR 2015-16**

Total Inventory Items	Unlocated Inventory Items	Percentage Unlocated Items	Unlocated Total Cost	Total Cost of Inventory
4574	189	4.13%	\$110,028.02	\$2,872,651.99

The legend below should be used in conjunction with the **SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES** table that follows.

PROCEDURAL DEFICIENCIES LEGEND

A	Uncapitalized Inventory Report was accurately reported
B	Asset transfers are completed and updated timely
C	Temporary Property Removal Contracts have been completed and updated annually
D	All uncapitalized technology items are properly allocated to the custodial cost center
E	Proper segregation of duties procedures are clearly defined and are being followed

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SUMMARY SCHEDULE OF UNCAPITALIZED TECHNOLOGY INVENTORY DEFICIENCIES - CONTINUED
FOR FISCAL YEAR 2015-16**

Uncapitalized Technology Property Inventory Procedural Deficiencies for 2015-16 Fiscal Year											
School / Cost Center	Total Inventory Items	Total Value of Inventory	No. of M1's	Historical Cost M1's	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 13)				
							A	B	C	D	E
Middle Schools:											
Osceola Middle	1076	\$ 696,267.14	2	\$ 1,150.24	3	0	1	1		1	
Tyrone Middle	1005	\$ 657,601.79	28	\$ 17,330.38	3	0	1	1		1	
Elementary Schools:											
Lakewood Elementary	639	\$ 388,786.97	31	\$ 18,533.33	3	0	1	1		1	
Melrose Elementary	804	\$ 482,334.71	80	\$ 43,986.98	3	0	1			1	
Pinellas Park Elementary	577	\$ 346,787.14	31	\$ 18,686.58	3	0	1	1	1		
Plumb Elementary	385	\$ 245,274.36	10	\$ 5,869.51	3	0	1	1		1	
Departments:											
Area 1 ESE	36	\$ 22,193.35	1	\$ 599.00	2	0	1	1			
Area 3 ESE	37	\$ 23,831.40	2	\$ 1,137.00	1	0	1				
Area 4 ESE	15	\$ 9,575.13	4	\$ 2,735.00	1	0	1				
Total	4574	\$ 2,872,651.99	189	\$ 110,028.02	22	0	9	6	1	4	

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
ANNUAL PROPERTY INVENTORY REPORT
SCHEDULE OF COST CENTERS WITH PERFECT UNCAPITALIZED TECHNOLOGY
INVENTORY REPORTS
FOR FISCAL YEAR 2015-16**

We conducted a total of 10 Uncapitalized Technology inventories of schools and departments. One of the 10 sites inventoried, the Area 2 ESE department yielded a perfect inventory. 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 this cost center for their efforts. It takes a dedicated team working together with daily diligence to accomplish this level of proficiency.

REQUESTS FOR INFORMATION

Specific deficiencies for each cost center and Management's responses to each deficiency noted in the **SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES** and **SUMMARY SCHEDULE OF UNCAPITALIZED TECHNOLOGY INVENTORY DEFICIENCIES** are 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.