



**PINELLAS COUNTY DISTRICT SCHOOL  
BOARD - SCHOOL INTERNAL FUNDS**

**Financial Statement Audit**

For the Fiscal Year Ended  
June 30, 2016

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

PINELLAS COUNTY DISTRICT SCHOOL BOARD

SCHOOL INTERNAL FUNDS

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## EXECUTIVE SUMMARY

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### Summary of Report on Financial Statement

Our audit disclosed that the School Internal Funds basic financial statement was presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

### Summary of Report on Internal Control and Compliance

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* issued by the Comptroller General of the United States; however, we noted certain additional matters summarized in the SUMMARY SCHEDULE OF FINDINGS.

### Audit Objectives and Scope

Our audit objectives were to determine whether the District staff with administrative and stewardship responsibilities for School operations had:

- Presented the District's School Internal Funds basic financial statement in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statement;
- Established internal controls that promote and encourage: 1) compliance with applicable laws, rules, regulations, contracts, and grant agreements; 2) the economic and efficient operation of the District; 3) the reliability of records and reports; and 4) the safeguarding of School assets;
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statement, and those applicable to the District's trust accounts; and
- Taken corrective actions for findings included in previous audit reports.

The scope of this audit included an examination of the school internal funds basic financial statement as of and for the fiscal year ended June 30, 2016. We obtained an understanding of the Schools' environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statement. We also examined various transactions to determine whether they were executed, both in manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

### Audit Methodology

The methodology used to develop the findings in this report included the examination of pertinent School records in connection with the application of procedures required by auditing standards generally accepted in the United States of America and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States.



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DAWN T. MEYERS, CPA  
DIRECTOR, AUDITING AND PROPERTY RECORDS  
PHONE: 727-588-6228

The Honorable Members of the School Board

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statement

We have audited the accompanying statement of fiduciary assets and liabilities of the Pinellas County District School Board, as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statement.

#### *Managements' Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of this financial statement that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, except for the required peer review. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the fiduciary assets and liabilities of the Pinellas County District School Board School Internal Funds as of June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note I, the financial statement presents only the School Internal Funds and do not purport to, and do not, present fairly the financial position of the Pinellas County District School Board as of June 30, 2016, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Matters**

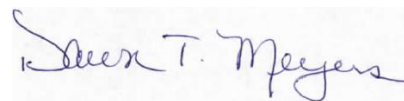
*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statement. The accompanying **SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS** for the fiscal year ended June 30, 2016, is presented for purposes of additional analysis and is not a required part of the financial audit. The **SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS** is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the **SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS** is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the District’s School Internal Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Respectfully submitted,



Dawn T. Meyers, CPA  
Director, Auditing and Property Records  
March 31, 2016

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**REQUESTS FOR INFORMATION**

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This financial report is designed to provide a general overview of the District’s School Internal Funds. Questions concerning information provided in the supplementary information, and financial statement and notes thereto, or requests for additional financial 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.

**BASIC FINANCIAL STATEMENT**

***PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -  
FIDUCIARY FUND  
June 30, 2016***

	<u>School Internal Funds</u>
<b>ASSETS</b>	
Cash	\$ 8,269,227.52
Accounts Receivable	776,244.98
Due from Other Funds	2,277.09
Inventories	<u>255,375.79</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 9,303,125.38</u></u>
<b>LIABILITIES</b>	
Accounts Payable	\$ 125,453.95
Due to Other Funds	251,312.33
Internal Accounts Payable	<u>8,926,359.10</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 9,303,125.38</u></u>

The accompanying notes to financial statement are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2016**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Background**

Section 1011.07, Florida Statutes, and State Board of Education Rule 6A-1.087, require financial audits of internal funds.

Internal funds are monies collected and expended within a school which is used for financing activities not otherwise financed by the School Board. These monies are collected in connection with school athletic events, fundraising activities, various student activities and class field trips, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, commercial agencies and all other similar monies, properties or benefits.

The principal and staff of each individual school are charged with the responsibility of performing the internal accounting functions in accordance with applicable Florida Statutes, Florida Board of Education Administrative Rules, Florida Department of Education's publication *Financial and Program Cost Accounting and Reporting For Florida Schools*, referred to as Red Book, as incorporated by reference in State Board of Education Rule 6A-1.001, Florida Administrative Code, and the *Bylaws and Policies of The School Board of Pinellas County* which include procedures as described in the *Manual of Internal Fund Accounting*. Each school administers their internal funds separately through an operational checking account

Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools'/centers' internal funds and consequently are not audited by us.

**B. Reporting Entity**

The Pinellas County District School Board (District), School Internal Funds are comprised of individual account balances of 132 public schools and centers (Schools). The Board has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education, and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of seven elected members. The appointed Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Pinellas County.

The District's School Internal Funds, which are used to administer monies collected at several schools in connection with school, student athletic, class, and club activities, are included as agency funds in the District's annual financial report. The accompanying financial statement presents only the District's School Internal Funds and is not intended to present fairly the financial position and results of operations of the District in accordance with accounting principles generally accepted in the United States of America.

**C. Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current



**NOTES TO FINANCIAL STATEMENT - CONTINUED****JUNE 30, 2016**

financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statement.

In accordance with Florida Statutes, the District accounts for its School Internal Funds as an agency fund. This fund is organized by cost center to account for each school in the District. The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting assets and liabilities.

The District School Internal Funds at the individual school level recognize cash receipts and cash disbursements using the cash basis of accounting during the year, which are adjusted to accrual basis at fiscal year-end for this financial statement in accordance with accounting principles generally accepted in the United States of America.

**D. Assets****1. Cash**

The District's School Internal Funds cash is considered to be cash on hand and demand deposits.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by the Federal Depository Insurance Corporation, up to specified limits, and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

**2. Inventories**

Inventories consist primarily of items purchased for resale to students during the ordinary course of business in the postsecondary career technical center bookstores. Inventories are stated at cost.

**3. Subsequent Events**

The District's School Internal Funds have evaluated subsequent events through March 31, 2017 in connection with the preparation of the financial statement, which is the date the financial statement was available to be issued.

**II. CASH DEPOSITS WITH FINANCIAL INSTITUTIONS**

At June 30, 2016, book cash balances were \$8,269,227.52. Differences between book and bank balances are due to reconciling items, such as deposits in transit and outstanding checks and petty cash and change fund balances. Deposits are covered by Federal depository insurance or collateral pledged with the State Treasurer pursuant to Chapter 280, Florida Statutes. In the event of default participating financial institutions are obligated to reimburse the governmental entity for any losses. Petty cash was held on various school sites and not within a bank which is included in the book cash balance.

**III. ACCOUNTS RECEIVABLE**

The majority of receivables are due from students for textbook obligations and are considered to be fully collectible. As such, no allowance for uncollectible accounts receivable is recorded.

**SUPPLEMENTARY INFORMATION**

*PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
For the Fiscal Year Ended June 30, 2016*

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Elementary Schools</b>				
Anona	\$ 29,912.71	\$ 55,371.27	\$ 54,387.36	\$ 30,896.62
Azalea	32,551.87	91,877.30	100,534.40	23,894.77
Bardmoor	26,883.90	70,639.61	73,751.93	23,771.58
Bauder	23,602.20	102,920.67	105,677.94	20,844.93
Bay Point	64,161.04	32,078.29	51,440.12	44,799.21
Bay Vista Fundamental	38,045.51	123,582.18	122,465.93	39,161.76
Bear Creek	19,912.01	39,236.01	52,352.21	6,795.81
Belcher	18,518.85	125,928.73	127,818.13	16,629.45
Belleair	29,972.20	43,746.02	41,829.00	31,889.22
Blanton	23,862.65	56,159.95	50,207.90	29,814.70
Brooker Creek	63,586.33	116,062.52	104,979.97	74,668.88
Campbell Park	4,527.97	11,641.34	11,244.57	4,924.74
Cross Bayou	24,677.96	45,551.08	50,589.24	19,639.80
Curlew Creek	30,268.55	109,191.56	112,018.23	27,441.88
Curtis Fundamental	58,923.28	54,904.60	50,361.70	63,466.18
Cypress Woods	95,843.47	247,570.00	260,510.01	82,903.46
Douglas L. Jamerson, Jr.	39,029.88	99,859.04	104,226.96	34,661.96
Dunedin	26,839.51	66,374.46	69,383.19	23,830.78
Eisenhower	14,150.83	61,118.32	65,466.05	9,803.10
Fairmount Park	10,256.38	10,919.46	13,505.16	7,670.68
Forest Lakes	36,915.17	48,208.13	42,407.10	42,716.20
Frontier	41,508.42	106,754.85	109,982.69	38,280.58
Fuguitt	25,505.17	72,542.00	85,349.78	12,697.39
Garrison-Jones	44,332.14	127,199.36	122,389.04	49,142.46
Gulf Beaches Elementary Magnet	7,678.15	43,656.81	47,091.51	4,243.45
Gulfport	22,900.73	32,318.93	34,647.59	20,572.07
High Point	9,419.85	27,896.24	27,881.69	9,434.40
Highland Lakes	27,471.35	84,228.92	86,056.67	25,643.60
John M. Sexton	21,040.93	82,291.44	79,715.18	23,617.19
Kings Highway	3,446.96	16,454.82	14,465.09	5,436.69
Lake St. George	46,372.01	148,858.91	159,202.40	36,028.52
Lakeview Fundamental	34,502.55	30,366.77	42,672.14	22,197.18
Lakewood	18,623.25	7,182.57	9,933.35	15,872.47
Lealman Avenue	14,810.30	35,064.20	31,245.86	18,628.64
Leila Davis	46,421.46	171,160.58	177,016.15	40,565.89
Lynch	58,338.10	75,660.38	78,142.59	55,855.89
Marjorie Kinnan Rawlings	23,151.39	37,534.36	36,734.80	23,950.95
Maximo	10,181.64	10,728.44	11,050.85	9,859.23
McMullen-Booth	50,130.81	91,544.68	84,012.47	57,663.02
Melrose	8,713.39	12,986.81	18,909.96	2,790.24
Mildred Helms	33,718.82	68,849.23	69,139.68	33,428.37
Mount Vernon	39,247.20	42,257.59	39,273.20	42,231.59
New Heights	16,061.67	68,418.16	68,803.38	15,676.45
North Shore	23,990.65	30,639.40	34,000.42	20,629.63
Northwest	20,009.48	48,291.68	52,032.30	16,268.86
Oakhurst	32,300.14	105,299.41	97,765.80	39,833.75
Oldsmar	66,911.40	154,725.84	149,055.15	72,582.09
Orange Grove	51,100.64	26,154.45	23,149.66	54,105.43
Ozona	55,492.99	126,170.11	126,228.82	55,434.28
Pasadena Fundamental	31,748.17	65,761.76	59,474.46	38,035.47
Perkins	45,313.23	86,211.83	81,722.55	49,802.51
Pinellas Central	40,242.55	45,702.46	59,422.98	26,522.03
Pinellas Park	27,625.50	28,807.46	33,287.17	23,145.79
Plumb	72,712.44	84,013.41	97,953.53	58,772.32
Ponce de Leon	19,338.52	41,221.85	41,934.97	18,625.40
Ridgecrest	42,355.87	118,772.13	128,804.04	32,323.96
Safety Harbor	50,646.99	106,285.88	110,897.34	46,035.53
San Jose	8,423.65	37,983.69	36,149.70	10,257.64
Sandy Lane	16,857.13	29,511.43	30,728.72	15,639.84
Sawgrass Lake	12,842.78	32,296.86	33,085.81	12,053.83
Seminole	35,165.56	67,538.80	87,192.12	15,512.24
Seventy-Fourth St.	24,344.95	68,983.81	69,329.30	23,999.46
Shore Acres	12,397.78	75,949.29	75,008.37	11,338.70
Skycrest	14,313.50	41,025.88	46,278.32	9,061.06
Skyview	19,875.60	66,922.91	56,199.69	30,598.82
Southern Oak	19,457.01	51,481.37	55,072.61	15,865.77
Starkey	39,189.76	122,713.20	122,700.89	39,202.07
Sunset Hills	14,892.44	84,007.26	87,643.13	11,256.57
Sutherland	70,532.28	86,490.26	86,089.26	70,933.04
Tarpon Springs	34,130.78	45,732.49	49,893.58	29,969.69
Tarpon Springs Fundamental	18,260.92	48,171.91	45,505.86	20,926.97
Walsingham	13,600.34	40,671.93	41,741.12	12,531.15
Westgate	35,192.22	22,094.18	19,425.66	37,860.74
Woodlawn	16,054.35	35,451.41	38,562.80	12,942.96

**SUPPLEMENTARY INFORMATION (CONTINUED)**

*PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS-Continued  
For the Fiscal Year Ended June 30, 2016*

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b><u>Middle Schools</u></b>				
Azalea	\$ 17,805.05	\$ 51,671.56	\$ 56,052.63	\$ 13,423.98
Bay Point	39,767.85	67,818.85	67,850.27	39,736.43
Clearwater Fundamental	110,096.42	162,650.34	168,302.35	104,444.41
Clearwater Intermediate	7,128.17	20,186.14	21,357.35	5,956.96
Dunedin Highland	91,469.05	82,754.49	93,504.30	80,719.24
East Lake	11,251.71	87,528.79	79,050.82	19,729.68
Fitzgerald	38,747.81	91,409.19	88,958.75	41,198.25
John Hopkins	23,969.89	49,252.11	43,449.74	29,772.26
Joseph L. Carwise	57,277.91	96,744.56	99,496.01	54,526.46
Largo	51,115.68	85,877.87	89,246.59	47,746.96
Meadowlawn	35,571.46	79,627.61	72,743.90	42,455.17
Oak Grove	45,305.68	78,086.72	83,777.28	39,615.12
Osceola	35,732.28	152,692.26	135,525.72	52,898.82
Palm Harbor	130,324.98	142,697.03	166,449.39	106,572.62
Pinellas Park	28,442.59	93,254.31	103,906.26	17,790.64
Safety Harbor	70,200.77	121,294.49	135,277.49	56,217.77
Seminole	32,435.87	151,978.49	155,048.18	29,366.18
Tarpon Springs	78,045.70	144,627.74	147,249.91	75,423.53
Thurgood Marshall Fundamental	84,478.13	146,866.02	155,442.08	75,902.07
Tyrone	22,525.31	47,537.82	47,405.13	22,658.00
<b><u>High Schools</u></b>				
Bayside	17,773.11	8,798.09	11,073.73	15,497.47
Boca Ciega	129,023.86	404,573.99	423,666.09	109,931.76
Clearwater	175,770.20	563,539.76	604,359.68	134,950.28
Countryside	200,842.38	665,199.15	679,290.03	186,751.50
Dixie M. Hollins	106,822.04	472,511.26	453,961.23	125,372.07
Dunedin	204,919.02	344,820.62	356,679.29	193,060.35
East Lake	282,192.70	672,710.93	662,937.46	291,966.17
Gibbs	153,122.82	384,644.89	373,661.86	164,105.85
Lakewood	154,400.03	397,075.59	385,569.91	165,568.71
Largo	125,551.23	288,456.11	300,762.18	113,245.16
Northeast	180,279.83	400,573.71	420,142.21	160,711.33
Osceola Fundamental	355,891.48	622,660.08	638,789.63	339,761.93
Palm Harbor University	319,633.73	630,177.92	611,363.28	338,448.37
Pinellas Gulf Coast Academy	527.13	7,704.85	4,065.13	4,166.85
Pinellas Park	164,690.21	343,011.12	349,478.94	158,222.39
St. Petersburg	188,599.73	528,216.89	503,618.66	213,197.96
Seminole	376,832.30	626,629.94	678,734.01	324,728.23
Tarpon Springs	154,063.88	570,249.07	570,177.10	154,135.85
<b><u>ESE Education Centers &amp; Multi-Level</u></b>				
Calvin A. Hunsinger	8,889.32	8,165.76	6,659.39	10,395.69
Gus A. Stavros Institute	47,554.86	127,065.96	127,074.91	47,545.91
James B. Sanderlin PK-8	42,082.62	174,349.27	171,338.71	45,093.18
Lealman Innovation Academy	14,750.26	4,144.42	6,180.38	12,714.30
Madeira Beach Fundamental K-8	96,775.87	120,207.01	121,348.33	95,634.55
Nina Harris	33,503.18	44,632.48	52,647.38	25,488.28
Paul B. Stephens	45,190.45	20,206.38	32,998.21	32,398.62
Pinellas Secondary	36,886.72	4,799.89	11,328.92	30,357.69
Richard L. Sanders	2,051.20	3,769.39	4,202.26	1,618.33
<b><u>Workforce Development, PTCs, Adult Education</u></b>				
Career Academies of Seminole Technical High School	27,866.14	13,297.87	21,673.06	19,490.95
Clearwater Adult Education Center	12,630.82	80,551.28	80,886.43	12,295.67
Department of Career, Technical, and Adult Education	20,328.69	1,265.63	3,401.62	18,192.70
Disston Academy	2,211.44	28,139.83	18,672.35	11,678.92
Dixie Hollins Adult Education Center	930.25	75,454.58	75,451.40	933.43
Lakewood Community	2,401.61	12,479.08	13,634.74	1,245.95
Northeast Community	1,787.27	9,911.26	11,316.78	381.75
Palm Harbor Community	2,374.55	28,360.75	28,346.97	2,388.33
Pinellas Technical College - Clearwater	642,133.72	2,705,111.31	2,530,951.70	816,293.33
Pinellas Technical College - St. Petersburg	776,933.86	3,303,069.11	3,325,449.47	754,553.50
Tomlinson Adult Learning Center	17,405.67	112,150.65	105,116.24	24,440.08
	\$ 8,438,654.67	\$ 21,795,222.97	\$ 21,964,650.12	\$ 8,269,227.52



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The Honorable Members of the School Board

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Report on the Financial Statement**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, except for the required peer review, the statement of fiduciary assets and liabilities of the Pinellas County District School Board, School Internal Funds, as of June 30, 2016, and the related notes to the financial statement, which collectively comprise the District's School Internal Funds basic financial statement, and have issued our report thereon dated March 31, 2017, included under the heading **INDEPENDENT AUDITOR'S REPORT**.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's School Internal Funds internal control over financial reporting (internal control) to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's School Internal Funds internal control. Accordingly, we do not express an opinion on the effectiveness of the District's School Internal Funds internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant

deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District’s School Internal Funds financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

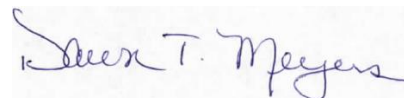
We noted certain additional matters that are discussed in the **SUMMARY SCHEDULE OF FINDINGS** section of this report.

A reference to Managements’ response to the findings described in the **SUMMARY SCHEDULE OF FINDINGS** section of this report is included in **REQUESTS FOR FINDINGS AND MANAGERMENTS’ RESPONSES**. We did not audit managements’ response and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of the **INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS** is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Dawn T. Meyers, CPA  
Director, Auditing and Property Records  
March 31, 2017

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statement**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statement noted?	No

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**ADDITIONAL MATTERS**

School Name	Number of Findings	Cash-Timeliness of Collection, Deposit, Posting & Disbursement				Transfers, Adjustments, Corrections & Bank Reconciliations					Internal Controls and Procedures								Financial Records				
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
		Total Schools with Findings	56																				
Azalea Elementary School	2												2		3								
Bauder Elementary School	1								4														
Bay Point Elementary School	2						1			1													
Belcher Elementary School	3												1					2	2				
Belleair Elementary School	3	1										1		1									
Brooker Creek Elementary School	2	1													1								
Campbell Park Elementary School	1											3											
Clearwater Adult Education Center	5	1	1						1		3				1								
Clearwater Intermediate Middle School	2						2		1														
Disston Academy	4	1	1									1					1						
Douglas L. Jamerson, Jr. Elementary School	3		1														1		1				
Dunedin High School	1											1											
Fitzgerald Middle School	2								2	1													
Gibbs High School	3						1					1									1		
Gulf Beaches Elementary Magnet School	5						2					1					1		1		2		
Gulfport Elementary School	3	1							2			7											
Lake St. George Elementary School	1												2										
Lakewood Community School	1										1												
Lakewood Elementary School	2						2	2															
Lakewood High School	7	1	1				5		2				1				1				1		
Largo High School	1	1																					
Lealman Avenue Elementary School	1											3											
Leila Davis Elementary School	3								1			5					1						
Lynch Elementary School	1																				1		
Madeira Beach Fundamental K-8	3	1							1					1									
Maximo Elementary School	2											2	1										
McMullen-Booth Elementary School	1														1								
Meadowlawn Middle School	1										1												
Melrose Elementary School	1											1											

Legend: Numbers = Consecutive Years Similar Finding Repeated in Reports

Letters - See Audit Findings Legend on page 14

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**ADDITIONAL MATTERS**

Total Schools with Findings	56	Cash-Timeliness of Collection, Deposit, Posting & Disbursement				Transfers, Adjustments, Corrections & Bank Reconciliations					Internal Controls and Procedures							Financial Records					
		Number of Findings																					
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
<b>School Name</b>																							
Mildred Helms Elementary School	2	1											1										
Mount Vernon Elementary School	3	1										2			1								
New Heights Elementary School	3					1													2				
Northeast Community School	1											2											
Northeast High School	1																	2					
Oak Grove Middle School	2							1													1		
Osceola Middle School	2																1						
Palm Harbor Middle School	1					1																	
Pinellas Gulf Coast Academy	1											1											
Pinellas Park Middle School	4							2				1				1					1		
Pinellas Technical College - Clearwater	2															2							1
Pinellas Technical College - St. Petersburg	7				2			2			1			2		2					1	2	
Richard L. Sanders School	3	1						1			1												
San Jose Elementary School	3										1							1	1				
Sandy Lane Elementary School	3													1	2						2		
Sawgrass Lake Elementary School	1															1							
Seminole High School	12	1	1	1		1	1	1	1				1		2		1				1		
Seminole Middle School	3					1		1			1												
Seventy-Fourth St. Elementary School	2	1									1												
Shore Acres Elementary School	4							2	2				2								2		
Southern Oak Elementary School	1	1																					
St. Petersburg High School	1										1												
Starkey Elementary School	1														1								
Tarpon Springs Fundamental Elementary School	1											2											
Tarpon Springs High School	1					2																	
Tarpon Springs Middle School	1										1												
Tyrone Middle School	1										8												
<b>Total per detail category</b>	<b>134</b>	<b>14</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>11</b>	<b>4</b>	<b>12</b>	<b>3</b>	<b>3</b>	<b>20</b>	<b>9</b>	<b>5</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>9</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>9</b>	<b>2</b>
<b>Total per summary category</b>	<b>134</b>	<b>21</b>				<b>33</b>					<b>59</b>							<b>21</b>					

**Legend: Numbers = Consecutive Years Similar Finding Repeated in Reports**

**Letters - Audit Findings Legend on page 14**



**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**ADDITIONAL MATTERS**

**AUDIT FINDINGS LEGEND**

*Cash-Timeliness of Collection, Deposit, Posting & Disbursement*

- A Untimely Deposits
- B Untimely Receipting
- C Deficit Cash
- D Due to District

*Transfers, Adjustments, Corrections & Bank Reconciliations*

- E Bank Reconciliation Issues or Extensive Assistance
- F Transfers and Adjustments - incorrect transaction used
- G Transfers and Adjustments - transaction processed incorrectly
- H Transfers and Adjustments - not posted timely
- I Transfers and Adjustments - incorrect account

*Internal Controls and Procedures*

- J Data Back-up
- K Monthly Financial Statements
- L Cross Training/Back-up
- M Improper Deposits
- N Stale-Dated Checks
- O Commercial Carriers
- P Inventory Controls
- Q General Procedures

*Financial Records*

- R Field Trip Funds
- S Trust Accounts – Adopt-a-Class
- T Deficit Trust Account Balances
- U Improper Expenditure
- V Accounts Receivable/Accounts Payable Misstated

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**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**REQUESTS FOR FINDINGS AND MANAGERMENTS' RESPONSES**

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Specific findings for each school and Managements' responses to each finding noted in the **SUMMARY SCHEDULE OF FINDINGS** are on file in the Auditing and Property Records office and available upon request. See **REQUESTS FOR INFORMATION** for contact information.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF SCHOOLS WITH NO REPORTABLE FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

We have audited 132 schools and centers that maintain School Activity Funds. The following 76 sites (58% of the 132 sites audited) did not have reportable findings, indicating exceptional proficiency in internal controls, financial and operational management, and compliance with statutes, regulations, and policies governing School Activity Funds. We commend these schools for their efforts. It takes a dedicated team, including the Principal's Secretary/Bookkeeper(s) or Bookkeeper(s) and faculty sponsors, working together with daily diligence to accomplish this level of proficiency.

Anona Elementary School	Kings Highway Elementary School
Azalea Middle School	Lakeview Fundamental Elementary School
Bardmoor Elementary School	Largo Middle School
Bay Point Middle School	Lealman Innovation Academy
Bay Vista Fundamental Elementary School	Marjorie Kinnan Rawlings Elementary School
Bayside High School	Nina Harris ESE Center
Bear Creek Elementary School	North Shore Elementary School
Blanton Elementary School	Northwest Elementary School
Boca Ciega High School	Oakhurst Elementary School
Calvin A. Hunsinger School	Oldsmar Elementary School
Career Academies of Seminole Technical High School	Orange Grove Elementary School
Clearwater Fundamental Middle School	Osceola Fundamental High School
Clearwater High School	Ozona Elementary School
Countryside High School	Palm Harbor Community School
Cross Bayou Elementary School	Palm Harbor University High
Curlew Creek Elementary School	Pasadena Fundamental Elementary School
Curtis Fundamental Elementary School	Paul B. Stephens ESE Center
Cypress Woods Elementary School	Perkins Elementary School
Department of Career, Technical and Adult Education	Pinellas Central Elementary School
Dixie Hollins Adult Education Center	Pinellas Park Elementary School
Dixie M. Hollins High School	Pinellas Park High School
Dunedin Elementary School	Pinellas Secondary School
Dunedin Highland Middle School	Plumb Elementary School
East Lake High School	Ponce de Leon Elementary School
East Lake Middle School Academy of Engineering	Ridgecrest Elementary School
Eisenhower Elementary School	Safety Harbor Elementary School
Fairmount Park Elementary School	Safety Harbor Middle School
Forest Lakes Elementary School	Seminole Elementary School
Frontier Elementary School	Skycrest Elementary School
Fuguitt Elementary School	Skyview Elementary School
Garrison-Jones Elementary School	Sunset Hills Elementary School
Gus A. Stavros Institute	Sutherland Elementary School
High Point Elementary School	Tarpon Springs Elementary School
Highland Lakes Elementary School	Thurgood Marshall Fundamental Middle School
James B. Sanderlin PK-8	Tomlinson Adult Learning Center
John Hopkins Middle School	Walsingham Elementary School
John M. Sexton Elementary School	Westgate Elementary School
Joseph L. Carwise Middle School	Woodlawn Elementary School