



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

**Financial Statement Audit**

For the Fiscal Year Ended  
June 30, 2019

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 Pinellas County District School Board's 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 Pinellas County District School Board'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 designed and placed in operation to promote and encourage the achievement of management's control objectives of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify the weakness in those controls;
- 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 schools' trust accounts; and
- Taken corrective actions for findings included in previous audit reports.

The scope of this audit included an examination of the statement of fiduciary assets and liabilities as of and for the fiscal year ended June 30, 2019. We obtained an understanding of the schools' environments, including internal controls, 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.



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

**Pinellas County District School Board  
Administration Building  
301 Fourth St. SW  
Largo, Florida 33770**

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, 2019, and the related notes to the financial statement which collectively comprise the basic financial statement as listed in the table of contents.

#### ***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 an opinion 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.

***Opinion***

In our opinion, based on our audit, the financial statement referred to above presents fairly, in all material respects, the fiduciary assets and liabilities of the Pinellas County District School Board's School Internal Funds as of June 30, 2019, 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 statement of fiduciary assets and liabilities of Pinellas County District School Board's 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, 2019, 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.

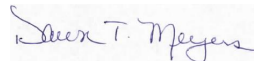
***Other Matters******Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of the Pinellas County District School Board's School Internal Fund. The accompanying **SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS** for the fiscal year ended June 30, 2019, 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 dated June 30, 2020, on our consideration of the Pinellas County District School Board'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 solely 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 Pinellas County District School Board's School Internal Funds' internal control over financial reporting and compliance.

Respectfully submitted,



Dawn T. Meyers, CPA  
Director, Auditing and Property Records  
June 30, 2020

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**REQUESTS FOR INFORMATION**

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This financial report is designed to provide a general overview of the Pinellas County District School Board’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  
June 30, 2019**

		School Internal Funds
<b>ASSETS</b>		
Cash	\$	8,712,010.54
Accounts Receivable		314,935.69
Due from Other Agencies		3,035.66
Inventories		236,136.37
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>9,266,118.26</b>
<b>LIABILITIES</b>		
Accounts Payable	\$	68,569.57
Due to Other Agencies		784,105.39
Internal Accounts Payable		8,413,443.30
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>9,266,118.26</b>

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

**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Background**

State Board of Education Rule 6A-1.001, requires districts to keep adequate records and accounts of transactions in the manner prescribed by the Commissioner in the publication titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, referred to as Red Book, pursuant to requirements of Sections 1010.01, 1010.20, and 1011.07, Florida Statutes. Red Book, Chapter 8 – School Internal Funds, requires an annual audit 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*, 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 fundraising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fundraising 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's School Internal Funds are comprised of individual student activity account balances of 134 public schools and centers. 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 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. The general operating authority of the School Board and Superintendent is contained in Chapters 1000 through 1013 of the Florida Statutes. Geographic boundaries of the District correspond with those of Pinellas County.

The Pinellas County District School Board's School Internal Funds are comprised of individual student activity account balances 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 Pinellas County District School Board's School Internal Funds and is not intended to present fairly the financial position and results of operations of



## NOTES TO FINANCIAL STATEMENT (CONTINUED)

JUNE 30, 2019

the District in accordance with accounting principles generally accepted in the United States of America.

**C. Basis of Accounting and Measurement Focus**

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 financial resources or economic resources. Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements; and relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with Florida Statutes, the District accounts for its student activity funds as an agency fund in the District's Comprehensive Annual Financial Report. Agency funds use the accrual basis of accounting to report assets and liabilities. This fund is organized by cost center to account for each school in the District. The measurement focus is custodial because the fund is not involved with the performance of government activities. An agency fund has no revenues or expenditures and therefore, no net asset balance or need to measure the results of operations for a period.

The Pinellas County District School Board's 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 and Liabilities****1. Cash**

The Pinellas County District School Board'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 and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

**2. Due to Other Agencies**

These amounts represent p-card transactions, transportation charges, internal funds compensation, warehouse delivery charges, central printing and other charges paid by the District as a convenience on behalf of the schools. All balances are expected to be repaid within one year.

**NOTES TO FINANCIAL STATEMENT (CONTINUED)**

**JUNE 30, 2019**

**II. CASH DEPOSITS WITH FINANCIAL INSTITUTIONS**

At June 30, 2019, book cash balances were \$8,712,010.54. 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 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. SUBSEQUENT EVENTS**

The Pinellas County District School Board's School Internal Funds have evaluated subsequent events through June 30, 2020, in connection with the preparation of the financial statement, which is the date the financial statement was available to be issued.

**SUPPLEMENTARY INFORMATION**

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
For the Fiscal Year Ended June 30, 2019**

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Elementary Schools</b>				
Anona	\$ 38,892.70	\$ 41,502.26	\$ 47,176.47	\$ 33,218.49
Azalea	24,030.92	124,454.47	125,307.97	23,177.42
Bardmoor	21,237.38	49,772.51	52,203.40	18,806.49
Bauder	16,417.61	275,779.70	264,009.27	28,188.04
Bay Point	25,786.67	33,394.99	37,812.68	21,368.98
Bay Vista Fundamental	45,275.21	88,320.54	83,777.14	49,818.61
Bear Creek	6,620.58	24,348.09	24,798.36	6,170.31
Belcher	26,922.67	57,928.09	54,900.83	29,949.93
Belleair	22,119.46	52,741.32	53,144.53	21,716.25
Blanton	35,606.10	39,028.76	45,143.62	29,491.24
Brooker Creek	86,228.13	168,657.09	158,217.80	96,667.42
Campbell Park	7,271.97	4,933.47	3,822.78	8,382.66
Cross Bayou	19,700.07	57,986.79	54,840.93	22,845.93
Curlw Creek	26,080.48	89,776.33	93,714.85	22,141.96
Curtis Fundamental	61,979.75	54,247.68	72,124.79	44,102.64
Cypress Woods	64,571.44	186,111.37	187,470.75	63,212.06
Douglas L. Jamerson Jr.	68,802.34	80,960.09	97,072.24	52,690.19
Dunedin	21,523.08	76,452.52	57,332.84	40,642.76
Eisenhower	13,802.92	59,742.61	59,256.34	14,289.19
Fairmount Park	6,271.55	24,582.07	26,084.81	4,768.81
Forest Lakes	13,021.09	93,305.62	95,824.62	10,502.09
Frontier	38,776.56	123,769.83	124,312.13	38,234.26
Fuguitt	5,328.36	39,674.92	37,946.28	7,057.00
Garrison-Jones	66,757.33	133,058.44	140,447.09	59,368.68
Gulf Beaches Elementary Magnet School	10,258.46	43,625.51	46,430.24	7,453.73
Gulfport	12,587.54	24,951.81	29,146.87	8,392.48
High Point	14,075.71	44,982.87	42,772.50	16,286.08
Highland Lakes	39,159.82	79,216.99	77,756.34	40,620.47
John M. Sexton	18,090.63	53,730.56	55,066.81	16,754.38
Kings Highway	9,421.18	23,038.24	22,036.29	10,423.13
Lake St. George	33,623.27	127,464.38	119,730.88	41,356.77
Lakeview Fundamental	21,007.93	38,310.04	38,817.09	20,500.88
Lakewood	8,571.28	8,049.83	7,518.76	9,102.35
Lealman Avenue	11,559.69	30,779.65	29,327.88	13,011.46
Leila Davis	46,898.54	164,000.81	154,140.57	56,758.78
Lynch	47,455.66	54,009.47	54,523.13	46,942.00
Marjorie Kinnan Rawlings	14,878.72	41,574.93	45,446.51	11,007.14
Maximo	4,512.12	9,235.07	7,023.85	6,723.34
McMullen-Booth	34,280.90	66,193.67	37,738.30	62,736.27
Melrose	1,993.40	19,582.50	13,926.49	7,649.41
Mildred Helms	21,612.32	54,896.48	52,730.50	23,778.30
Mount Vernon	31,909.59	62,801.55	65,102.58	29,608.56
New Heights	19,619.46	48,330.63	55,725.48	12,224.61
North Shore	22,367.58	87,511.74	76,296.98	33,582.34
Northwest	11,220.92	59,628.76	57,745.33	13,104.35
Oakhurst	43,623.60	98,497.66	94,820.88	47,300.38
Oldsmar	74,043.87	118,587.08	114,238.26	78,392.69
Orange Grove	50,525.11	56,088.31	61,915.73	44,697.69
Ozora	92,547.68	156,701.82	192,070.02	57,179.48
Pasadena Fundamental	33,769.48	64,564.95	62,807.99	35,526.44
Perkins	43,071.60	72,966.23	71,802.63	44,235.20
Pinellas Central	22,554.87	46,975.92	43,479.20	26,051.59
Pinellas Park	31,805.59	38,427.52	45,435.82	24,797.29
Plumb	57,061.25	60,030.72	54,766.03	62,325.94
Ponce de Leon	17,259.96	48,680.89	42,628.66	23,312.19
Ridgecrest	39,721.01	150,936.93	148,740.90	41,917.04
Safety Harbor	30,737.33	108,789.30	109,237.75	30,288.88
San Jose	7,332.56	25,791.97	26,878.27	6,246.26
Sandy Lane	19,109.69	10,923.62	16,554.05	13,479.26
Sawgrass Lake	24,539.22	42,257.22	50,544.57	16,251.94
Seminole	22,177.92	38,826.66	46,639.15	14,365.43
Seventy-Fourth St.	20,516.71	37,820.24	36,701.71	21,635.24
Shore Acres	11,131.54	89,238.74	70,953.84	29,416.44
Skycrest	11,767.33	59,438.60	58,382.56	12,823.37
Skyview	43,405.91	40,873.38	40,595.22	43,684.07
Southern Oak	4,019.90	48,745.52	44,889.36	7,876.06
Starkey	58,412.34	112,711.73	105,133.17	65,990.90
Sunset Hills	9,065.90	99,012.79	92,639.86	15,438.83
Sutherland	87,549.13	70,795.06	67,603.55	90,740.64
Tarpon Springs	21,101.82	18,262.14	24,981.51	14,382.45
Tarpon Springs Fundamental	22,058.19	42,166.14	42,980.73	21,243.60
Walsingham	5,657.81	32,032.08	32,549.59	5,140.30
Westgate	35,440.52	41,570.92	38,095.46	38,915.98
Woodlawn	9,908.40	28,783.26	31,054.75	7,636.91

**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, 2019**

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b><u>Middle Schools</u></b>				
Azalea	\$ 14,315.09	\$ 51,228.10	\$ 49,209.99	\$ 16,333.20
Bay Point	52,360.15	75,345.80	77,255.04	50,450.91
Clearwater Fundamental	102,563.31	159,982.81	157,734.59	104,811.53
Dunedin Highland	88,754.39	86,708.54	80,809.37	94,653.56
East Lake	27,752.12	72,294.61	75,696.25	24,350.48
Fitzgerald	29,095.09	80,217.16	82,920.79	26,391.46
John Hopkins	48,790.52	130,729.18	129,875.36	49,644.34
Joseph L. Carwise	36,326.42	65,921.43	62,125.86	40,121.99
Largo	36,627.83	70,670.89	81,666.49	25,632.23
Meadowlawn	47,803.05	86,236.03	79,466.34	54,572.74
Oak Grove	21,928.27	60,096.03	54,470.43	27,553.87
Osceola	45,343.55	127,491.59	125,904.68	46,930.46
Palm Harbor	119,964.22	125,050.87	152,063.53	92,951.56
Pinellas Park	17,278.88	78,124.48	76,347.49	19,055.87
Safety Harbor	79,434.19	101,204.69	109,129.04	71,509.84
Seminole	18,194.27	130,222.49	113,699.97	34,716.79
Tarpon Springs	63,783.95	100,752.77	106,299.21	58,237.51
Thurgood Marshall Fundamental	88,752.35	149,445.26	151,763.99	86,433.62
Tyrone	33,574.16	51,716.14	56,660.00	28,630.30
<b><u>High Schools</u></b>				
Boca Ciega	174,247.98	385,009.87	391,806.08	167,451.77
Clearwater	187,202.80	514,459.18	521,129.66	180,532.32
Countryside	159,254.03	452,226.01	434,769.69	176,710.35
Dixie M. Hollins	176,176.43	406,734.96	378,304.66	204,606.73
Dunedin	213,297.20	333,580.40	318,522.12	228,355.48
East Lake	270,481.73	759,267.60	727,811.27	301,938.06
Gibbs	162,255.60	401,040.17	380,194.20	183,101.57
Lakewood	140,308.17	448,764.80	415,432.98	173,639.99
Largo	172,307.00	525,808.17	463,257.90	234,857.27
Northeast	169,940.98	397,328.53	386,864.87	180,404.64
Osceola Fundamental	423,495.36	655,289.86	667,596.71	411,188.51
Palm Harbor University	348,670.55	791,913.28	795,432.36	345,151.47
Pinellas Park	140,664.24	389,146.47	380,977.57	148,833.14
Seminole	210,653.60	476,342.26	455,782.06	231,213.80
St. Petersburg	252,632.55	609,811.19	589,446.13	272,997.61
Tarpon Springs	146,197.19	585,663.06	563,597.44	168,262.81
<b><u>ESE Education Centers, Multi-Level &amp; Educational Alternative</u></b>				
Bayside	14,115.53	9,681.36	10,822.55	12,974.34
Calvin A. Hunsinger	11,516.82	6,869.84	5,443.75	12,942.91
Clearwater Intermediate	2,942.58	14,334.96	14,593.11	2,684.43
Disston Academy	1,489.87	11,145.56	11,661.23	974.20
Gus A. Stavros Institute	47,370.32	108,134.81	108,186.28	47,318.85
James B. Sanderlin PK-8	41,375.46	120,297.19	123,425.08	38,247.57
Lealman Innovation Academy	8,197.28	10,441.60	9,453.71	9,185.17
Madeira Beach Fundamental K-8	87,879.75	185,978.38	189,785.08	84,073.05
Midtown Academy	2,020.06	11,466.41	9,440.22	4,046.25
Nina Harris	25,411.33	23,808.23	23,158.57	26,060.99
Paul B. Stephens	31,376.41	21,146.92	22,618.44	29,904.89
Pinellas Gulf Coast Academy	2,998.36	647.98	1,099.05	2,547.29
Pinellas Virtual	500.07	528.00	528.00	500.07
Pinellas Secondary	33,608.92	3,750.02	9,841.47	27,517.47
Richard L. Sanders	2,109.08	4,805.00	5,388.09	1,525.99
<b><u>Career, Technical, Adult Education &amp; PTCs</u></b>				
Clearview Adult Education Center	297.52	31,980.00	32,239.77	37.75
Clearwater Adult Education Center	11,587.66	56,171.65	56,482.59	11,276.72
Department of Career, Technical, and Adult Education	3,718.31	14,138.76	6,137.37	11,719.70
Dixie Hollins Adult Education Center	402.45	54,185.00	54,156.13	431.32
Lakewood Community	964.88	14,757.14	14,770.45	951.57
Palm Harbor Community	2,130.38	26,985.00	27,484.02	1,631.36
Pinellas Technical College - Clearwater	686,987.40	2,252,811.14	2,230,442.37	709,356.17
Pinellas Technical College - St. Petersburg	620,011.97	2,889,398.47	2,628,115.29	881,295.15
Richard O. Jacobson Technical High School at Seminole	17,701.46	15,685.92	14,302.05	19,085.33
Tomlinson Adult Learning Center	32,978.88	73,777.82	69,383.21	37,373.49
	<b>\$ 8,158,165.37</b>	<b>\$ 20,881,694.29</b>	<b>\$ 20,327,849.12</b>	<b>\$ 8,712,010.54</b>



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

Administration Building  
301 Fourth St. SW  
Largo, Florida 33770

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***

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's School Internal Funds, as of June 30, 2019, and the related notes to the financial statement, which collectively comprise the Pinellas County District School Board's School Internal Funds basic financial statement, and have issued our report thereon dated June 30, 2020, included under the heading **INDEPENDENT AUDITOR'S REPORT**.

**Internal Control Over Financial Reporting**

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

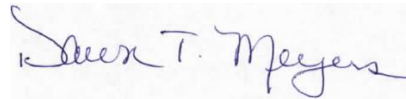
We noted certain additional matters that are discussed in the **SUMMARY SCHEDULE OF FINDINGS** section of this report.

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 MANagements' RESPONSES**. We did not audit managements' response and, accordingly, we express no opinion on it.

### Purpose of this Report

The purpose of this report 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  
June 30, 2020

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**SECTION 1 - 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

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters are reported.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
ADDITIONAL MATTERS**

School Name	Total Schools with Findings	73	Cash-Timeliness of Collection, Deposit, Posting & Disbursement				Transfers, Adjustments, Corrections & Bank Reconciliations					Internal Controls and Procedures							Financial Records								
			Number of findings	Number of repeat	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Azalea Middle School	4	2		3						1									1	3							
Azalea Elementary School	1	0												1													
Bay Point Elementary School	1	0													1												
Bayside High School	2	0																	1					1			
Bear Creek Elementary School	8	5								3		2	2	2					1	1		2		1			
Belleair Elementary School	3	2								3									1			2					
Brooker Creek Elementary School	3	5	4	1				1		2	2					1			1	2							
Campbell Park Elementary School	4	0								1					1				1								
Clearwater Adult Education Center	3	3											6						2	2							
Clearwater High School	3	1									1									1			3				
Countryside High School	1	0																	1								
Curtis Fundamental Elementary School	1	0																	1								
Diston Academy School	8	6	3						3	1	1	2		3					3					2			
Dixie Hollins Adult Education Center	3	1	1	1											2										2		
Dixie Hollins High School	1	0																						1			
Douglas L. Jamerson Jr. Elementary School	6	6				2				3	2					4			2			2			1		
Dunedin High School	6	5							3		3	3							3	3				1			
East Lake High School	4	2							2	1	1	3															
Eisenhower Elementary School	1	1											2														
Fairmount Park Elementary	3	0									1		1			1											
Fitzgerald Middle School	8	4						1		1	2	1		2			1		2	2							
Fuguitt Elementary School	2	2							2				2														
Garrison-Jones Elementary School	1	0							1																		
Gibbs High School	11	10		3				1		2	3			4			2		2	2		2	2		3		
Gulf Beaches Elementary Magnet School	3	2									2								1	2							
Gulfport Elementary School	3	0											1						1					1			
Highland Lakes Elementary School	1	1																				2					
John Hopkins Middle School	4	0	1								1													1			
John M. Sexton Elementary School	3	0												1	1							1					
Kings Highway Elementary Magnet School	1	0																						1			
Lake St. George Elementary School	1	0															1										
Lakewood Community School	1	1											4														
Lakewood Elementary School	5	2	1								1		2	2					1								
Lakewood High School	5	2				1		4		1	1			4													
Largo High School	1	1										2															
Largo Middle School	1	0											1														
Lealman Avenue Elementary School	3	3												5	3					2							
Lealman Innovation Academy	2	1									3						1										
Leila Davis Elementary School	4	2							1													2	2			1	
Marjorie Kinnan Rawlings Elementary School	2	1									3	1															

**LEGEND:** Numbers = Consecutive Years Similar Finding Repeated in Reports      Letters-Audit Findings Legend on page 15



**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
ADDITIONAL MATTERS**

School Name	Total Schools with Findings	73	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	W
Maximo Elementary School	2	2									3	3													
McMullen-Booth Elementary School	9	6	3			1			2	2		1			1			2		2	2				
Meadowlawn Middle School	8	6							1	3		4	1		2			3	3					3	
Melrose Elementary School	6	2								3	1	1	3					1	1						
Midtown Academy	4	2													1			1	2						
Mount Vernon Elementary School	6	2			1		1		1	3								1	2						
New Heights Elementary	1	0											1												
Northeast High School	7	2					1	2	1	1								1	2					1	
Oak Grove Middle School	7	1			1					1		3				1		1	1					1	
Osceola Fundamental High School	2	1							3	1															
Paul B. Stephens ESE Center	2	2								3					2										
Perkins Elementary School	4	0										1			1			1				1			
Pinellas Central Elementary School	2	1								2			1												
Pinellas Park Elementary School	6	0			1		1			1	1	1						1							
Pinellas Park High School	4	3	3							2								2	1						
Pinellas Park Middle School	3	2								2								1	2						
Pinellas Secondary School	2	1									1	2													
Plumb Elementary School	1	1																			2				
PTC-Clearwater Campus	7	6						3	2	2	2		1					5							4
PTC-St. Petersburg Campus	4	2							1		1							5	3						
Richard L. Sanders School	1	1											2												
Sawgrass Lake Elementary School	3	2								1	2	2													
Seminole Elementary School	1	0											1												
Seminole High School	9	6						2		2	1					1		2	2	2		2	1		
Seminole Middle School	4	1									3	1			1	1									
Seventy-Fourth Street Elementary	3	0								2	2	1		1				1							
Southern Oak Elementary School	6	3	1								1	1						2							
St. Petersburg High School	5	4			3		3			3	1							3							
Starkey Elementary School	3	3					2			2									2						
Tarpon Springs High School	3	0																1				1	1		
Tarpon Springs Middle School	3	0																1				1	1		
Thurgood Marshall Fundamental Middle School	2	1								1				2											
Woodlawn Elementary School	12	8	1	2		1	2		1	2	1	2	2	2				2	2						
<b>Total per detail category</b>	<b>276</b>	<b>142</b>	<b>9</b>	<b>6</b>	<b>3</b>	<b>4</b>	<b>10</b>	<b>10</b>	<b>13</b>	<b>36</b>	<b>16</b>	<b>21</b>	<b>22</b>	<b>13</b>	<b>3</b>	<b>11</b>	<b>5</b>	<b>0</b>	<b>37</b>	<b>22</b>	<b>5</b>	<b>8</b>	<b>5</b>	<b>15</b>	<b>2</b>
<b>Total per summary category</b>	<b>276</b>		<b>22</b>				<b>85</b>					<b>134</b>								<b>35</b>					

**LEGEND:** Numbers = Consecutive Years Similar Finding Repeated in Reports      Letters-Audit Findings Legend on page 15

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
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
- R Insufficient Documentation

***Financial Records***

- S Trust Accounts - Field Trip
- T Trust Accounts – Adopt-A-Class
- U Trust Accounts - Deficit Balances
- V Improper Expenditure
- W Accounts Receivable/Accounts Payable Misstated

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**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
SCHOOL INTERNAL FUNDS  
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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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, 2019**

We have audited 134 schools and centers that maintain School Internal Funds. The following 61 sites (46% of the 134 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	Northwest Elementary School
Bardmoor Elementary School	Oakhurst Elementary School
Bauder Elementary School	Oldsmar Elementary School
Bay Point Middle School	Orange Grove Elementary School
Bay Vista Elementary School	Osceola Middle School
Belcher Elementary School	Ozona Elementary School
Blanton Elementary School	Palm Harbor Community School
Boca Ciega High School	Palm Harbor Middle School
Calvin A. Hunsinger School	Palm Harbor University High School
Career, Technical & Adult Education	Pasadena Fundamental Elementary School
Clearview Adult Education Center	Pinellas Gulf Coast Academy
Clearwater Fundamental Middle School	Pinellas Virtual School
Clearwater Intermediate School	Ponce de Leon Elementary School
Cross Bayou Elementary School	Richard O. Jacobson Technical High School at Seminole
Curlew Creek Elementary School	Ridgecrest Elementary School
Cypress Woods Elementary School	Safety Harbor Elementary School
Dunedin Elementary School	Safety Harbor Middle School
Dunedin Highland Middle School	San Jose Elementary School
East Lake High School	Sandy Lane Elementary School
Forest Lakes Elementary School	Shore Acres Elementary School
Frontier Elementary School	Skycrest Elementary School
Gus A. Stavros Institute	Skyview Elementary School
High Point Elementary School	Sunset Hills Elementary School
James B. Sanderlin PK-8	Sutherland Elementary School
Joseph L. Carwise Middle School	Tarpon Springs Elementary School
Lakeview Fundamental Elementary School	Tarpon Springs Fundamental Elementary School
Lynch Elementary School	Tomlinson Adult Learning Center
Madeira Beach Fundamental K-8	Tyrone Middle School
Mildred Helms Elementary School	Walsingham Elementary School
Nina Harris ESE Center	Westgate Elementary School
North Shore Elementary School	

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**PRIOR AUDIT FOLLOW-UP**

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Except as noted in the **SUMMARY SCHEDULE OF FINDINGS**, school management had taken corrective actions for findings included in the 2017-18 fiscal year audit report, No. 2019-001.