



# PINELLAS COUNTY DISTRICT SCHOOL BOARD

## Annual Property Records Inventory Report

For the Fiscal Year 2016-17

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

PINELLAS COUNTY DISTRICT SCHOOL BOARD  
ANNUAL PROPERTY RECORDS INVENTORY REPORT  
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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](mailto: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 2016-17**

## **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 31<sup>st</sup> each year.

As of June 30, 2017, the District's tangible personal property included 70,673 items with an acquisition value of approximately \$221 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, 2017, included 103,832 items with an acquisition value of approximately \$68 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.

Each inventory focused on selected processes and administrative activities in addition to verifying the fixed assets and included a follow-up on findings noted in the prior inventory report No. 2016-003.

## **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.
4. Determine whether management had taken corrective actions for findings included in their previous inventory reports.

The scope included conducting an inventory of all tangible personal property items at every cost center for the 2016-17 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 high schools, six middle schools, and sixteen elementary schools with the same objectives listed above as well as testing the accuracy of the cost centers inventory and inventory reporting in compliance with District policies.

## **III. PRIOR FINDINGS FOLLOW-UP**

The schools and departments had taken corrective actions for applicable findings included in inventory report No. 2016-003 except as noted in the Summary Schedule of Inventory Deficiencies starting on page 4.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
ANNUAL PROPERTY RECORDS INVENTORY REPORT  
SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES  
FOR FISCAL YEAR 2016-17**

**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 2016-17 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 2016-17**

	2014-15	2015-16	2016-17
<b>Total Items Inventoried</b>	88,693	73,761	70,673
<b>M1's (Missing 1st year)</b>	411	309	384
<b>M2's (Missing 2nd year)</b>	177	128	105
<b>Percentage of Missing Items</b>	0.66%	0.59%	0.69%
<b>Total Procedural Deficiencies</b>	219	200	206
<b>Total Repeat Deficiencies</b>	57	71	83
<b>Total Perfect Inventory Reports</b>	104	116	125

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 2016-17**

Fixed Assets Property Inventory Procedural Deficiencies for 2016-17 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
<b>Career Technical &amp; Adult Education</b>																		
Clearwater Adult Education Center	106	\$ 201,902.73	0		0		1	0										1
Pinellas Technical College - Clearwater	1541	\$ 6,536,428.13	13	\$ 21,845.96	1	\$ 1,546.00	2	1				2						1
Pinellas Technical College - St. Petersburg	1472	\$ 5,397,677.47	10	\$ 25,451.14	3	\$ 8,834.70	2	1				2		1				
<b>High School</b>																		
Boca Ciega High	1427	\$ 2,694,672.17	5	\$ 7,481.05	4	\$ 5,820.00	2	1	2									1
Clearwater High	1009	\$ 1,887,101.88	7	\$ 9,673.97	4	\$ 6,697.52	3	2				2					1	2
Countryside High	998	\$ 1,962,616.76	5	\$ 6,838.83	1	\$ 1,484.80	1	1										2
Dixie M. Hollins High	1320	\$ 2,577,191.79	6	\$ 8,303.18	6	\$ 10,491.75	5	4	1			10		2	2			3
Dunedin High	854	\$ 1,529,537.02	4	\$ 5,828.60	1	\$ 1,400.00	2	1					1					3
East Lake High	1193	\$ 2,039,516.16	9	\$ 11,970.85	4	\$ 5,231.80	4	1				1		1	1			2
Gibbs High	1630	\$ 2,999,775.67	8	\$ 15,601.41	3	\$ 7,180.00	1	1										2
Lakewood High	1362	\$ 2,407,716.15	22	\$ 27,231.92	7	\$ 8,896.61	2	2				3						
Largo High	785	\$ 1,607,260.25	1	\$ 6,027.40	5	\$ 6,858.87	3	3	4			2						4
Northeast High	968	\$ 1,873,860.05	1	\$ 1,854.54	0		1	0	1									
Osceola Fundamental High	1049	\$ 1,988,275.20	7	\$ 10,289.18	0													
Palm Harbor University High	1170	\$ 1,886,750.34	3	\$ 4,261.87	1	\$ 4,280.22	1	1	2									
Pinellas Park High	1147	\$ 2,279,733.48	23	\$ 36,887.17	2	\$ 3,198.00	6	2	2	1		3		1	1	1		
Seminole High	1005	\$ 1,778,199.08	4	\$ 5,488.31	4	\$ 7,441.50	1	0							1			
St. Petersburg High	741	\$ 1,321,120.13	6	\$ 8,329.61	1	\$ 1,243.67	3	1	1			4		1				
Tarpon Springs High	1054	\$ 2,595,166.90	8	\$ 11,131.84	2	\$ 3,867.20	4	4				2		4	2			3
<b>Educational Alternative School</b>																		
Bayside High	389	\$ 644,509.60	0		0		1	1				2						
Disston Academy	300	\$ 504,795.71	21	\$ 29,390.92	0		4	2	1			2						2
Lealman Innovation Academy	427	\$ 819,457.40	3	\$ 4,088.03	0		1	0	1									
<b>Middle Schools</b>																		
Azalea Middle	531	\$ 945,142.92	1	\$ 1,450.00	2	\$ 3,328.67	0											
Bay Point Middle	690	\$ 1,052,364.15	0		0		2	0				1						1
Clearwater Fundamental	345	\$ 620,697.02	0		0		2	0						1	1			
Dunedin Highland Middle	696	\$ 1,150,651.31	25	\$ 33,713.21	5	\$ 6,244.23	5	2	6			1	1		1			3
East Lake Middle School Academy Of Engineering	173	\$ 334,754.10	5	\$ 9,049.20	0		0											
John Hopkins Middle	713	\$ 1,253,476.15	16	\$ 23,230.53	4	\$ 4,857.73	3	3				9			2			8
Largo Middle	653	\$ 1,011,416.36	1	\$ 1,484.80	2	\$ 4,938.00	4	1	2					1	1			1
Meadowlawn Middle	742	\$ 1,279,972.00	15	\$ 26,114.69	2	\$ 3,744.00	5	1	1			1		1	1			2
Morgan Fitzgerald Middle	506	\$ 781,965.65	2	\$ 2,757.80	1	\$ 1,273.00	1	0				1						
Palm Harbor Middle	504	\$ 775,696.38	4	\$ 4,324.80	0		0											
Pinellas Park Middle	504	\$ 814,132.28	1	\$ 1,232.56	1	\$ 1,487.22	2	1				3		1				
Safety Harbor Middle	763	\$ 2,762,855.45	5	\$ 5,696.24	2	\$ 2,226.39	6	5	3			3		2	2	1		4
Seminole Middle	407	\$ 693,581.31	0		0		2	0	1									1
Tarpon Springs Middle	463	\$ 689,721.04	0		0		1	0				1						
Thurgood Marshall Fundamental	592	\$ 1,066,100.83	0		2	\$ 4,759.00	1	0				1						
Tyrone Middle	577	\$ 983,104.24	3	\$ 4,334.82	0		2	2						2	3			

\*\* Numbers = Consecutive Years Similar Deficiencies Repeated in Reports

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FOR FISCAL YEAR 2016-17**

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 for 2016-17 Fiscal Year											
									Procedural Deficiencies** (see legend page 5)											
									A	B	C	D	E	F	G	H	I	J		
<b>Elementary School</b>																				
Anona Elementary	203	\$ 292,094.58	3	\$ 3,571.34	0		1	0												1
Azalea Elementary	203	\$ 319,824.00	0		1	\$ 1,484.80	1	0												1
Bardmoor Elementary	242	\$ 368,308.00	0		0		2	0							1	1				
Belleair Elementary	294	\$ 454,399.67	1	\$ 1,243.67	0		3	3				2		2	2					
Campbell Park Elementary	363	\$ 601,089.96	9	\$ 10,323.91	1	\$ 1,243.67	4	2	2			2		1	1					
Cross Bayou Elementary	232	\$ 385,109.98	0		0		1	0	1											
Curlew Creek Elementary	353	\$ 496,555.72	0		3	\$ 3,125.04	0													
Curtis Fundamental Elementary	469	\$ 858,504.66	0		0		1	0				1								
Douglas L. Jamerson Elementary	248	\$ 441,758.20	0		0		4	0				1								1
Eisenhower Elementary	299	\$ 506,968.70	0		0		2	0						1	1					
Fairmount Park Elementary	294	\$ 557,588.94	2	\$ 2,501.56	0		3	0				1		1						1
Garrison-Jones Elementary	315	\$ 455,750.30	0		0		2	0	1			1								
Gulfport Elementary	296	\$ 473,254.82	2	\$ 3,011.42	0		3	1				3		1	1					
High Point Elementary	700	\$ 1,126,691.93	3	\$ 3,965.33	1	\$ 1,524.67	0													
John M. Sexton Elementary	297	\$ 462,877.40	3	\$ 3,711.25	1	\$ 1,257.89	2	2	2			2								
Kings Highway Elementary Magnet	141	\$ 261,654.07	0		0		3	2				1		2	2					
Lakeview Fundamental	97	\$ 159,727.21	0		0		1	0	1											
Lakewood Elementary	212	\$ 411,165.29	0		3	\$ 4,425.75	1	1	2											
Lealman Avenue Elementary	169	\$ 271,318.33	0		0		1	0												1
Leila G. Davis Elementary	260	\$ 381,352.65	1	\$ 1,292.80	0		0													
Lynch Elementary	506	\$ 791,335.39	5	\$ 6,584.36	0		2	1	2			1								
Maximo Elementary	237	\$ 409,807.88	1	\$ 1,538.56	2	\$ 2,212.88	3	1						1	1					2
McMullen-Booth Elementary	337	\$ 481,866.36	0		0		2	2				3		2						
Melrose Elementary	163	\$ 310,308.95	2	\$ 2,550.43	1	\$ 1,243.67	4	4				4		3	3					3
Mildred Helms Elementary	294	\$ 447,217.66	0		0		1	0	1											
Mount Vernon Elementary	246	\$ 353,630.52	10	\$ 13,997.70	0		1	0				1								
New Heights Elementary	902	\$ 1,407,050.97	0		2	\$ 2,725.08	3	1				2		1	1					
North Shore Elementary	164	\$ 259,102.61	2	\$ 2,717.22	1	\$ 1,243.67	1	1												2
Northwest Elementary	272	\$ 400,940.38	0		0		2	0						1	1					
Oakhurst Elementary	246	\$ 359,661.20	0		0		1	0												1
Pasadena Fundamental Elementary	197	\$ 298,423.25	0		0		2	0						1	1					
Pinellas Central Elementary	280	\$ 411,596.24	1	\$ 1,079.00	0		3	1				1			2	1				
Pinellas Park Elementary	242	\$ 362,152.46	3	\$ 4,421.45	0		1	1												5
Plumb Elementary	310	\$ 473,597.75	0		0		3	1		1										4
Ridgecrest Elementary	265	\$ 412,340.92	1	\$ 1,199.00	0		1	0	1											
Safety Harbor Elementary	246	\$ 361,993.08	0		0		1													1
Sandy Lane Elementary	354	\$ 568,240.85	0		0		1	1				4								
Sawgrass Lake Elementary	258	\$ 401,583.85	2	\$ 2,474.39	0		2	2	2			3								
Seminole Elementary	278	\$ 438,509.20	1	\$ 1,987.89	0		2	0						1						1
Seventy-Fourth Street Elementary	205	\$ 314,187.86	0		0		3	1				1		1						2
Shore Acres Elementary	390	\$ 613,242.94	1	\$ 2,278.00	0		1	0	1											
Southern Oak Elementary	198	\$ 355,379.84	0		1	\$ 1,538.00	0													
Tarpon Springs Elementary	803	\$ 1,236,800.80	3	\$ 3,930.23	3	\$ 3,286.50	4	1	1			1		3	1					
Walsingham Elementary	255	\$ 427,593.70	1	\$ 1,243.67	4	\$ 4,755.82	4	0	1			1								1
Woodlawn Elementary	227	\$ 343,014.40	0		1	\$ 1,299.00	2	1	1											2



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SUMMARY SCHEDULE OF INVENTORY DEFICIENCIES (CONTINUED)  
FOR FISCAL YEAR 2016-17**

Fixed Assets Property Inventory																			
Procedural Deficiencies for 2016-17 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	
<b>Exceptional Education Centers</b>																			
Calvin A. Hunsinger School	215	\$ 371,718.79	0		0		1	0				1							
Nina Harris ESE Center	444	\$ 774,287.50	0		0		1	0											1
Paul B. Stephens School	351	\$ 745,378.87	0		0		1	1				2							
Richard L. Sanders School	236	\$ 458,531.88	4	\$ 4,546.62	0		2	1	1										2
<b>Departments</b>																			
6-8 Science	2	\$ 2,501.86	0		1	\$ 1,457.14	0												
Administration Building	29	\$ 70,254.15	0		0		1	0											1
Area 3 ESE	11	\$ 14,858.91	1	\$ 1,477.14	0		0												
Assessment, Accountability & Research	42	\$ 89,276.38	1	\$ 1,644.85	0		1	1											1
Communication Disorders	357	\$ 787,613.56	48	\$ 90,939.51	2	\$ 2,742.51	0												
ESOL	23	\$ 45,189.35	0		0		2	0						1	1				
Exceptional Student Education	63	\$ 84,795.00	1	\$ 1,029.31	0		0												
Facilities and Operations	56	\$ 765,308.38	0		0		3	2						4	3				1
Family & Consumer Sciences	22	\$ 36,166.87	1	\$ 1,314.50	0		1	0						1					
FDLRS Gulfcoast Assoc Center	137	\$ 195,790.69	1	\$ 1,164.03	0		2	2						2	2				
Food Services	4650	\$19,644,731.13	4	\$ 15,822.79	1	\$ 1,896.72	0	0											
Gus A. Stavros Institute	104	\$ 212,920.62	1	\$ 3,655.99	0		1	0											1
High School Education	9	\$ 17,294.63	0		0		3	0						1	1				1
High School Language Arts and Reading	26	\$ 299,959.43	1	\$ 1,243.67	1	\$ 1,243.67	3	1				1		1	2				1
Human Resources	41	\$ 188,454.32	0		0		2	1				2							1
Industrial Tech & Agri Bus Ed	35	\$ 64,984.69	0		0		1	0	1										
K-12 STEM	1	\$ 1,122.30	0		0		1	0											1
Low Prevalence	17	\$ 21,519.36	2	\$ 2,129.30	0		0												
OT/PT Medicaid	174	\$ 326,122.04	1	\$ 1,314.60	0		0												
Pinellas Virtual K-12	50	\$ 68,170.03	0		1	\$ 1,243.67	0												
Pre K-12 Social Studies	19	\$ 29,457.76	1	\$ 1,278.10	0		1	0											1
Pre-K Handicapped	54	\$ 77,506.93	0		0		1	0	1										
Professional Development	184	\$ 566,058.68	1	\$ 1,021.11	0		0												
Risk Management & Insurance	40	\$ 54,503.64	0		0		1	0											1
School Leadership	1	\$ 1,681.02	0		0		1	0											1
School Social Work	41	\$ 51,472.39	0		0		1	0											1
Staff Attorney	3	\$ 4,154.48	0		0		2	0						1	1				
Surplus Property	580	\$ 2,200,059.82	2	\$ 10,490.00	0		0												
Technology Information Systems	2203	\$17,189,007.44	13	\$ 22,824.87	4	\$ 21,118.31	0	0				1							
TV Operations	386	\$ 2,034,521.21	0		0		1	0											
WPSC	19	\$ 46,025.22	0		0		1	0											1
<b>Total Deficiencies</b>			384	\$ 608,884.00	105	\$ 178,399.34	206	83	32	2	1	45	2	36	35	5	47	1	

**PINELLAS COUNTY DISTRICT SCHOOL BOARD  
ANNUAL PROPERTY INVENTORY REPORT  
SCHEDULE OF COST CENTERS WITH PERFECT INVENTORY REPORTS  
FOR FISCAL YEAR 2016-17**

We have inventoried 243 schools and departments/other cost centers. The following 45 schools and 80 departments/other cost centers (51% of the 243 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:

Bauder Elementary School	Marjorie Kinnan Rawlings Elementary School
Bay Point Elementary School	Midtown Academy
Bay Vista Fundamental Elementary School	Northeast Community
Bear Creek Elementary School	Oak Grove Middle School
Belcher Elementary School	Oldsmar Elementary School
Blanton Elementary School	Orange Grove Elementary School
Brooker Creek Elementary School	Osceola Middle School
Career Academies of Seminole	Ozona Elementary School
Chi Chi Rodriguez Academy	Palm Harbor Community
Clearwater Intermediate	Perkins Elementary School
Cypress Woods Elementary School	Pinellas Gulf Coast Academy
Dixie Hollins Adult Education Center	Pinellas Secondary
Dunedin Elementary School	Ponce de Leon Elementary School
Forest Lakes Elementary School	San Jose Elementary School
Frontier Elementary School	Skycrest Elementary School
Fuguitt Elementary School	Skyview Elementary School
Gulf Beaches Elementary Magnet School	Starkey Elementary School
Highland Lakes Elementary School	Sunset Hills Elementary School
James B. Sanderlin PK-8 School	Sutherland Elementary School
Joseph L. Carwise Middle School	Tarpon Springs Fundamental Elementary
Lake St. George Elementary School	Tomlinson Adult Learning Center
Lakewood Community	Westgate Elementary School
Madeira Beach Fundamental K-8	

## DEPARTMENTS (Listed by Cost Center Number):

0680	Bernice Johnson Student Service Center	5580	Financial Aid/Admissions Advisement
0730	Coachman Service Center	5590	Transportation
0860	Robinson School Service Center	5600	Central Printing Services
2320	Meadowlawn School Service Center	5610	Charter Schools & Home Education

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2960	Oldsmar School Service Center	5630	Early Childhood Education
3070	Ozona Service Center	5640	Pre K-12 Extra Curricular Student Activity
5000	Attorney for Board	5670	Payroll
5010	Accounting	5700	Career, Technical & Adult Education
5040	Superintendent's Office	5720	Business Technology & CTAE
5050	Pre K-12 Visual Arts	5730	Middle School Education
5060	Pre K-12 Library Media	5750	Career Tech & Adult Education Post-Secondary
5070	Elementary Science	5800	Warehousing
5090	Budget & Resource Allocation	5810	Elementary Language Arts & Reading
5100	Special Projects	5820	Real Estate Department
5150	Cash Management	5860	Chief Financial Office
5160	Records Management	5900	Vehicle Maintenance
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	6050	Office of Strategic Communications
5260	K-12 Guidance	6080	School Safety & Security
5280	Academic Computing	6090	TIF Grant
5290	Teaching & Learning	6280	Student & Community Support Services
5300	Educational Alternative Services	6290	Student Services
5320	Auditing & Property Records	6430	6-8 Math
5330	Title 1 Center	6620	Gifted & Able Learners
5350	9-12 Math	6670	Area 1 ESE
5360	Pre K-12 Performing Arts	6700	Area 2 ESE
5370	Maintenance	6710	ESE Academic K-12
5380	Elementary Mathematics	6720	FL State Personnel Development
5390	Psychological Services	7000	School Board
5420	PCS Police Department	7010	Area 1 Office
5430	Pre K-12 Health Education	7020	Area 3 Office
5440	Purchasing Department	7030	Area 2 Office
5480	Mailroom Administration Building	7051	Pinellas Teleschool
5500	9-12 Science	7060	Area 4 Office
5510	Elementary Education	7061	Private School ESE
5530	School Health Services	7080	Hospital Homebound
5560	Utility Management	7121	Eckerd Kids
5620	Instructional Materials	9082	Education Foundation

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Total Inventory Items	Unlocated Inventory Items	Percentage Unlocated Items	Unlocated Total Cost	Total Cost of Inventory
21911	563	2.57%	\$346,829.15	\$14,117,255.40

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

**PROCEDURAL DEFICIENCIES LEGEND**

A	Proper segregation of duties procedures are clearly defined and are being followed
B	Temporary Property Removal Contracts have been completed and updated annually
C	Equipment Assignment Lists have been completed and updated for all staff members
D	Annual physical inventories are being conducted by the site
E	Perpetual inventory records are maintained and updated annually
F	Asset transfers are completed and updated timely
G	Damage and/or Loss of Property Reports have been completed and submitted as needed

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Uncapitalized Technology Property Inventory Procedural Deficiencies for 2016-17 Fiscal Year															
School/Cost Center	Total Inventory Items	Total Value of Inventory	No. of MI's	Historical Cost MI's	No. of M2's	Historical Cost M2's	Total # Deficiencies	Repeats	Procedural Deficiencies** (see legend page 11)						
									A	B	C	D	E	F	G
<b>High Schools:</b>															
Dixie M. Hollins High	1309	\$ 885,723.20	43	\$ 27,668.60	0		4	1	1	2		1	1		
Lakewood High	2012	\$ 1,324,538.52	49	\$ 34,955.21	0		2	1				1	3		
Pinellas Park High	1564	\$ 1,069,878.72	76	\$ 41,438.07	0		4	0	1	1	1	1			
St. Petersburg High	1556	\$ 1,130,586.03	34	\$ 22,840.58	0		3	0	1		1	1			
<b>Middle Schools:</b>															
John Hopkins Middle	918	\$ 641,588.12	47	\$ 30,709.68			0								
Meadowlawn Middle	987	\$ 653,776.44	41	\$ 26,465.83	0		3	0			1	1	1		
Morgan Fitzgerald Middle	1704	\$ 1,120,367.94	63	\$ 41,014.89	0		4	0	1		1	1	1		
Pinellas Park Middle	1078	\$ 744,440.59	27	\$ 15,787.90	0		4	1	1		1	1	3		
Safety Harbor Middle	890	\$ 624,204.43	20	\$ 10,755.25	0		3	0			1	1	1		
Tarpon Springs Middle	574	\$ 388,341.72	9	\$ 5,440.87	0		3	0			1	1	1		
<b>Elementary Schools:</b>															
Belleair Elementary	857	\$ 540,098.34	14	\$ 7,426.23	0		4	1	1	2		1	1		
Campbell Park Elementary	1031	\$ 551,188.34	34	\$ 17,681.00	0		1	0	1						
Curlew Creek Elementary	712	\$ 419,122.77	3	\$ 1,966.46	0		1	0	1						
High Point Elementary	986	\$ 526,646.43	10	\$ 5,763.72	0		2	0			1	1			
Kings Highway Elementary Magnet	637	\$ 336,407.04	10	\$ 4,374.00	0		5	2	2	2	1	1	1		
Lynch Elementary	477	\$ 302,656.36	14	\$ 8,570.62	0		3	0	1		1	1			
McMullen-Booth Elementary	423	\$ 274,961.48	2	\$ 909.73	0		2	1	2	1					
Mount Vernon Elementary	507	\$ 279,284.55	15	\$ 9,386.11	0		4	0	1		1	1	1		
New Heights Elementary	629	\$ 375,145.23	15	\$ 8,741.54	0		2	0	1				1		
Pinellas Central Elementary	642	\$ 409,515.13	9	\$ 6,104.26	0		2	0				1	1		
Sandy Lane Elementary	617	\$ 378,363.21	22	\$ 12,922.74	0		3	0			1	1		1	
Sawgrass Lake Elementary	749	\$ 470,448.12	4	\$ 2,630.61	0		2	0	1			1			
Southern Oak Elementary	773	\$ 493,563.36	0		0		3	0	1		1	1			
Sunset Hills Elementary	279	\$ 176,409.33	2	\$ 3,275.25	0		3	0			1	1	1		
<b>Total Deficiencies</b>	21911	\$ 14,117,255.40	563	\$346,829.15	0	\$ -	67	7	10	7	3	16	19	11	1

\*\* Numbers = Consecutive Years Similar Deficiencies Repeated in Reports

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We conducted a total of 26 Uncapitalized Technology inventories of schools. Two of the 26 sites inventoried, Frontier Elementary School and Skycrest Elementary School, yielded perfect inventories. 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.

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**REQUESTS FOR INFORMATION**

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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.