

PINELLAS COUNTY SCHOOL DISTRICT

OPERATIONAL COMPLIANCE AUDIT REPORT OF THE DISTRICT PROPERTY INVENTORY THE SCHOOLS PAYROLL AND THE SCHOOLS INTERNAL FUND ACCOUNTS FOR FISCAL YEAR 2011/2012

FINANCIAL AUDIT REPORT OF THE SCHOOLS INTERNAL FUND ACCOUNTS FOR FISCAL YEAR ENDING JUNE 30, 2012

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Complete reports of the district fixed assets inventories by schools and departments, operational compliance audits of selected schools payroll processes, operational compliance audits of selected schools internal funds and a complete financial audit of the schools internal funds are available in electronic format and have been sent to the School Board office and to the area offices. These reports include all of the following schools and departments if applicable, post-secondary (Pinellas Technical Education Centers, Vocational and Community Adult Education Centers), high schools, middle schools, elementary schools, exceptional and multi-grade level centers/schools.

LIST OF PINELLAS COUNTY SCHOOLS AND CENTERS

Post-Secondary Schools - Vocational and Adult Community Education Centers

Clearwater Adult Education Center	Palm Harbor Community Center
Dixie Hollins Adult Education Center	Pinellas Technical Education Centers
Lakewood Community Center	Tomlinson Adult Learning Center
Northeast Community Center	Career Technical & Adult Education

High Schools

Bayside	Largo
Boca Ciega	Northeast
Clearwater	Osceola Fundamental
Countryside	Palm Harbor University
Dixie Hollins	Pinellas Park
Dunedin	Seminole
East Lake	Seminole Vocational Education
Gibbs	St. Petersburg
Lakewood	Tarpon Springs

Middle Schools

Azalea	Morgan Fitzgerald
Bay Point	Oak Grove
Clearwater Fundamental	Osceola
Clearwater Intermediate	Palm Harbor
Dunedin Highland	Pinellas Park
John Hopkins	Safety Harbor
Joseph L. Carwise	Seminole
Largo	Tarpon Springs
Lealman Intermediate	Thurgood Marshall Fundamental
Meadowlawn	Tyrone

ESE and Multi-Grade Level Centers / Schools

Calvin Hunsinger	Madeira Beach Fundamental
Gus A. Stavros Institute	Nina Harris
Hamilton Disston	Paul B. Stephens
Harris Center	Pinellas Secondary
James Sanderlin	Richard L. Sanders

LIST OF PINELLAS COUNTY SCHOOLS AND CENTERS

Elementary Schools

Anona	McMullen-Booth
Azalea	Melrose
Bardmoor	Mildred Helms
Bauder	Mount Vernon
Bay Point	New Heights
Bay Vista Fundamental	North Shore
Bear Creek	Northwest
Belcher	Oakhurst
Belleair	Oldsmar
Blanton	Orange Grove
Brooker Creek	Ozona
Campbell Park	Pasadena Fundamental
Cross Bayou	Perkins
Curlew Creek	Pinellas Central
Curtis Fundamental	Pinellas Park
Cypress Woods	Plumb
Douglas Jamerson	Ponce de Leon
Dunedin	Ridgecrest
Eisenhower	Safety Harbor
Fairmount Park	San José
Forest Lakes	Sandy Lane
Frontier	Sawgrass Lake
Fuguitt	Seminole
Garrison-Jones	Seventy-Fourth Street
Gulfport	Shore Acres
High Point	Skycrest
Highland Lakes	Skyview
John M. Sexton	Southern Oak
Lake St. George	Starkey
Lakeview Fundamental	Sunset Hills
Lakewood	Sutherland
Lealman Avenue	Tarpon Springs
Leila G. Davis	Tarpon Springs Fundamental
Lynch	Walsingham
Marjorie K. Rawlings	Westgate
Maximo	Woodlawn

Closed Schools with Equipment Inventories

John F. Kennedy Middle	Kings Highway Elementary
Southside Fundamental Middle	Madeira Beach Elementary
Clearview Avenue Elementary	Rio Vista Elementary
Gulf Beaches Elementary	

INTRODUCTORY SECTION

BACKGROUND

Internal auditing is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization. The objective of internal auditing is to assist members of the organization in the effective discharge of their responsibilities. To this end, internal auditing furnishes them with analysis, appraisals, recommendations, counsel, and information concerning the activities reviewed. The audit objective includes promoting effective control at reasonable cost.

The Department of Auditing & Property Records, as an independent agent for the Board, conducts audits of schools/departments payroll processes, conducts and oversees the annual tagged equipment inventories of all schools/departments, and audits the schools internal fund accounts for operational compliance and financial reporting.

Payroll audits are conducted in accordance with Chapter 1012.68, Florida Statutes to provide a means of ensuring that adequate internal controls are in place over the payroll process. Salaries paid to employees make up a major portion of the district's budget. For fiscal year 2011/2012, over \$555 million was spent on salaries. In addition, the balance as of June 30, 2012 for compensated absences liability was more than \$91.9 million, of which approximately \$11.6 million become payable within one year. As part of the operational compliance audit of payroll, applicable School Board Policies are used as criteria guidelines in reviewing the payroll practices.

The Department of Auditing & Property Records verifies all tagged equipment and software; maintains the data records and issues property tags to comply with the Florida Statutes Title XVIII Public Lands and Property, Chapter 274, which requires each governmental unit to maintain an adequate record of its property.

Principals and department heads, as the custodians of their equipment, along with their staff members at each center, are charged with the responsibility of maintaining and properly accounting for all tagged equipment assigned to their cost center, and the documentation required when those items are transferred from one cost center to another. This is in accordance with the above Florida Statute, and The Policy Manual of the School Board of Pinellas County, Florida which include the procedures described in the *Manual of Property Equipment Accounting and Control*

The annual financial audit of the schools internal fund accounts is completed in accordance with the State Board of Education Rule 6A-1.087(2), which states, *"The School Board shall be responsible for the administration and control of the internal funds of the school system, and in connection therewith shall: Provide for an annual audit of internal funds by a person certified by the state board of accountancy as a certified public accountant or a public accountant, or qualified internal auditing staff employed by the board. The auditor shall submit a signed, written report to the school board covering internal funds, which shall include any notations of any failure to comply with requirements of Florida Statutes, state board rules and policies of the school board, and commentary as to financial management and irregularities. Such audit shall be presented to the school board while in session and filed as a part of the public record."*

According to State Board of Education Rule 6A-1.087(1), the district's school system is to *"Adopt written policies governing the receipt and disbursement of all internal funds and for the accounting for property to Chapters 1001.42 and 274, Florida Statutes."* Funds collected and expended within a school are used

for financing programs of student activities not otherwise financed by the District. These funds provide necessary services and materials for school activities, and other purposes consistent with the school program as established and approved by the school board. Funds derived from school athletic events, admissions for drama/musical productions and other school activities, as well as, gifts and donations made by outside support organizations (boosters), parent-teacher associations, individuals, civic organizations, business entities and all other similar funds, properties, or benefits may be included in the internal fund accounts of the school.

The principal and staff of each individual school are charged with the responsibility of performing the actual internal accounting functions in accordance with applicable Florida Statutes, Florida Board of Education Administrative Rules, Department of Education's *Financial and Program Cost Accounting and Reporting For Florida Schools* referred to as the Redbook as incorporated by reference in Rule 6A-1.001, F.A.C., and the *Bylaws & Policies of The School Board of Pinellas County*, which include procedures as described in the *Manual of Internal Fund Accounting*.

Various fundraising activities are conducted by the schools through class and/or club sponsored participation. Fundraisers are also conducted in the name of the school by independent, school-related organizations such as parent-teacher associations and incorporated booster clubs. If fundraising activities are conducted entirely by an incorporated outside support organization and no school board employee handles or has custody of the funds or merchandise, these activities may be accounted for by these separate entities. According to the *Bylaws & Policies of The School Board of Pinellas County*, 9210 - *Parent Organizations* and *Bylaws & Policies of The School Board of Pinellas County*, 9211 - *Parent Organizations, Booster Clubs, and other Fund-Raising Activities*, PTA/PTSAs and incorporated outside support organizations are required to provide the principal, at the beginning of each school year, a detailed financial accounting of all fundraising activity revenue and their expenses.

Review of the financial records is the responsibility of the schools' administrators before granting the PTA/PTSA and incorporated outside support organizations permission to continue to operate in the name of the school.

SCOPE, OBJECTIVES AND METHODOLOGY

The internal audit function is responsible for establishing the audit objectives and scope of work. Audit procedures are the means to obtain audit objectives. Audit objectives and procedures, taken together; define the scope of the internal audit work. In the planning stage of each audit, a risk assessment is performed to identify significant areas of the auditable activity.

The primary objective in planning and performing a scope of work is to provide reasonable assurance as to whether the financial statements are free of material misstatement as well as unbiased, timely, and relevant information which can be used by the schools administrators in managing the schools internal fund accounts.

The operational compliance audit program for the schools payroll audit focuses primarily on the internal controls and sound business practices in place related to the documentation of employees' attendance records and employees' absences. Sound business practices and a system of internal controls to include reliable and accurate documentation to adequately support the district compensated absences liability is of utmost importance to the district's budget.

A complete physical inventory of all district fixed assets is conducted annually with the inventoried date entered into the property records. In addition, the physical inventory is compared with the property records database, and all discrepancies traced and reconciled. Property control and district processes as described in the *Manual of Property Equipment Accounting and Control* are reviewed and verified.

As part of the annual financial audit of the schools internal funds, the scope of the audit program includes operational compliance criteria. In addition, schools, on a rotating basis, receive a comprehensive operational compliance audit based on the school's risk assessment, which takes into consideration changes made in key school personnel, the types and number of past deficiencies as well as deficiencies that continue to be repeats. Periodically, the Auditing Department receives requests from area superintendents, school principals and the Office of Professional Standards to conduct audits of specific concerns.

FINANCIAL AUDIT REPORT OF THE SCHOOLS INTERNAL FUND ACCOUNTS

The Auditing & Property Records Department has audited the schools internal fund financial statements for the fiscal year ended June 30, 2012. State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires school boards to provide for audits of the school internal fund accounts. The financial statements were prepared on the basis of cash receipts and cash disbursements, which is considered a comprehensive basis of accounting rather than generally accepted accounting principles. These financial statements are the responsibility of the school administration. Our responsibility is to express an opinion on these financial statements based on our audit.

The objectives of the audit are to:

- Express an opinion on the internal fund financial statements of the schools.
- Evaluate compliance of the internal fund financial statements with regard to applicable laws, rules, policies and procedures.
- Evaluate the internal control system at the schools to determine the extent to which selected control environment factors promote and encourage the achievement of administration's control objectives in the categories of reliability of financial records and reports, and safeguards over the schools assets.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Using sampling techniques, we selected and tested adjustments and transfers of funds that affected receipts and disbursements. We analyzed selected activities where the revenues and disbursements had a significant change for the 2011/2012 fiscal year compared to 2010/2011.

Auditing procedures also included inquiries and interviews of school personnel, notably the site administrator, the completion of an internal control questionnaire and the completion of a self-risk assessment of fraud of their site which addresses what steps have been implemented to identify weaknesses and how staff members are provided information as to the district's posture regarding fraud, which is outlined in School Board Policy 8700 Anti-Fraud. In addition, the audit assessed the accounting

principles used, as well as evaluated the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

FINANCIAL STATEMENTS

In our opinion, the financial statements contained in this report present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools during the 2011/2012 fiscal year, on the cash basis of accounting.

Refer to pages 39 through 44 of this report for the summary of the schools internal fund account balances as of June 30, 2012.

Note: For the 2011/2012 fiscal year, the schools receipted \$21,254,631.22 and expended \$20,553,528.21. Reference is to Board Agenda Approval of the Principals' Yearly Financial Report for the Year Ending June 30, 2012 that was dated September 25, 2012.

OPERATIONAL COMPLIANCE

The District's Administration is responsible for establishing the systems designed to ensure compliance with such requirements as applicable laws, administrative rules, school board policies, regulations, procedures and other guidelines. Internal auditors are responsible for determining whether the systems are adequate and effective and if the activities audited comply with the appropriate requirements.

In addition to the procedures performed during the audit of the schools financial statements, we tested compliance with laws, school board policy and procedures cited in the Department of Education's *Financial and Program Cost Accounting and Reporting For Florida Schools* referred to as the Redbook, and the *Bylaws & Policies of The School Board of Pinellas County*, which include procedures as described in the *Manual of Internal Fund Accounting*. The results of our tests of compliance indicate that, with respect to the items tested, the schools generally complied with the laws, District's policies and procedures.

If matters came to our attention related to noncompliance, they are reported in the AUDIT DEFICIENCIES section of this audit report for schools where instances occurred. Identification of noncompliance issues for each school is also noted in the SUMMARY OF AUDIT DEFICIENCIES AND RECOMMENDATIONS subsection of this report.

Internal Control

The purpose of the review for adequacy of internal control is to ascertain whether the system established by the administration provides reasonable assurance that the school's objectives and goals will be met efficiently and economically. Reasonable assurance is provided when cost-effective actions are taken to restrict deviations to a tolerable level. This implies, for example, that material errors and improper or illegal acts of fraud will be detected and corrected within a timely period by employees in the normal course of performing their assigned duties.

Fraud prevention is the responsibility of each site's administration. An essential element to the prevention of fraud is for the department head or principal to set the right tone for an effective internal control framework. The auditor is responsible for assisting in the deterrence of fraud by examining and evaluating the adequacy and effectiveness of the internal control.

In planning and performing our audit, we obtained an understanding of the system of internal control established by the site's administration. As part of the process in gaining an understanding of the site's environment, the site administrator is requested to complete an internal control accounting questionnaire and a fraud risk questionnaire. Time taken in completing the questionnaires by the site's administrator provides them with an effective tool and an opportunity, if used properly, for more awareness in identifying areas of weaknesses that need to be addressed.

With respect to internal control, we obtained an understanding of the design of significant internal control policies and procedures relevant to payroll, inventory control and receipting and disbursing of the internal funds. We determined whether a system of internal control had been placed in operation and assessed the control risk. Our purpose in obtaining an understanding of the system of internal control and assessing the level of control risk is to determine the nature, timing, and extent of substantive tests of procedures to be performed. Such tests are relative to the administration's assertions of compliance with applicable laws, administrative rules, school board policies, the reliability of financial records, the safeguards over assets, and to evaluate compliance with the system of internal control.

A material deficiency is a reportable condition in which the design or operation of one or more of the internal control elements does not reduce the risk to a relatively low level where errors or fraud could occur that would be material in relation to the site's assets. Fraud may occur and not be detected within a timely period by district employees in the normal course of performing their assigned functions.

If reportable deficiencies came to our attention, due to noncompliance with Florida Statutes, Department of Education's *Financial and Program Cost Accounting and Reporting For Florida Schools* and/or *Bylaws & Policies of The School Board of Pinellas County*, these are noted in the AUDIT DEFICIENCIES section of this audit report for the site where the conditions were noted.

Our consideration of the system of internal control would not necessarily disclose all matters that might be considered reportable deficiencies and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material deficiencies.

At the elementary school level, the system of internal control, as designed and implemented by the administration, includes the lack of segregation of incompatible accounting duties performed by the secretary/bookkeeper. Even though incompatible accounting duties exist, compensating controls can be implemented and are strongly recommended.

Upon request from the School Board, when a school continues to have similar deficiencies from one year to the next, it has been noted in bold print as part of the audit comment: "***A similar deficiency was noted in the previous year's audit report.***" or "***Similar deficiencies were noted in the previous (i.e. two, three etc.) years' audit reports.***"

Other Functions Reviewed

In addition to the audit of payroll and internal funds, we conducted certain auditing procedures to improve accountability at the school or department level and to provide assurances to the administration about the operation of activities related to property management.

Property - Tagged Fixed Assets

To verify compliance with *Bylaws & Policies of The School Board of Pinellas County* and the *Manual of Property Equipment Accounting and Control*, an inventory of all tagged equipment with an individual

historical cost of \$750 or more, with the exception of computers, laptops and other technology devices regardless of price, was conducted at each school and cost center. The district administration requires follow-up on all items not located.

The results of the property inventory for the individual schools and departments are included within this report. A summary of deficiencies that were common to departments and post-secondary schools and centers, high schools, middle schools, elementary schools, exceptional centers and multi-grade level centers are found in the SUMMARY OF AUDIT DEFICIENCIES AND RECOMMENDATIONS OF COST CENTERS INVENTORIES subsection below. The results of the individual sites audits are listed on pages 10 through 12 of this report.

SUMMARY OF AUDIT DEFICIENCIES AND RECOMMENDATIONS OF SCHOOLS / DEPARTMENTS INVENTORIES

The Auditing & Property Records Department has completed the inventories of tagged fixed assets of departments, post-secondary schools and centers, high schools, middle schools, elementary schools, exceptional centers and multi-grade level schools/centers for the 2011/2012 fiscal year. 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, 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, proper Key Management procedures and submission of fall key inventory, and other miscellaneous deficiencies, such as a high percent of a specific type of equipment as missing (example: laptops or band instruments).

Of the above procedures reviewed at each cost center, the following deficiencies and recommendations are applicable to a significant number of schools and are often repeat findings for the individual schools.

ASSET TRANSFERS OF TAGGED PROPERTY

School Board Policy 7320.01 – Disposal, Sale or Exchange of Tangible Property states, “Schools or departments participating in the transfer shall complete the property asset transfer forms in order to maintain accountability for taggable property.”

Online asset transfers are not always being completed or are entered after tagged equipment has already left the school. Consequently, the equipment cannot always be traced to its new location after-the-fact for verification and frequently results in having to list the equipment as missing. An online asset transfer must be entered in the fixed assets module of the Total Education Resource Management System, referred to as TERMS, and a checklist receipt must accompany transfers of tagged equipment from one cost center to another.

Recommendation made is for the online asset transfer to be entered and approved in TERMS Fixed Assets module prior to pick up and that the checklist receipt must be sent with tagged property to the new cost center or to surplus property. The cost center is to keep a copy of the checklist receipt to document a transfer in progress, and to obtain a signature from the warehouse driver or other transporter at the time of pick-up and the date. This gives property records an audit trail to follow if the online transfer does not get completed.

Timely online approvals or acceptance of equipment received to complete the online asset transfers are not always done. The administrators at both the sending and the receiving cost centers must approve the online transfer of equipment before the items are physically transported. The receiving center then has the responsibility of receiving each item in the online transfer screen to close the transfer and to facilitate the change of the cost center number the equipment is assigned to in the TERMS fixed assets system. This delay is causing equipment to be listed as missing at the sending cost center.

Recommendation made is that the D04 - Asset Transfer Requests Query screen in the TERMS fixed asset system must be monitored at least once or twice a week for pending online transfers needing approvals by administrators and/or receipt of items listed in order to close these transfers in a timely manner and facilitate the movement of the equipment.

TEMPORARY PROPERTY REMOVAL BY EMPLOYEES/STUDENTS

School Board Policy 7530 – Lending of District-Owned Equipment states, “*No item of district-owned equipment shall be loaned for non school use off school property. ... equipment may be removed from property by staff members only when such equipment is necessary to accomplish tasks arising from their school or job responsibilities. A Property Removal Contract (PCS Form 3-1943) must be completed and approved by the principal or appropriate department head before equipment is removed from property. ... equipment may be removed from property by students, only when such equipment is necessary to accomplish tasks related to class assignments. A Property Removal Contract ... must be completed, signed by the student’s parent, and approved by the principal before equipment is removed from property.*”

District owned equipment removed temporarily from its assigned site by either cost center employees or students is not always supported by a completed *Property Removal Contract*, which documents the removal and proper authorization of use. Cost centers do not always maintain *Property Removal Contract* forms on file for property such as laptops, iPads, cameras, or computer systems taken home or traveling with employees or students. This contract not only indicates the purpose for the use of this equipment, since this equipment cannot be for personal use, but it also documents the authorizing signature of a supervisor or principal. Not having a record of who is using equipment off site could result in listing it as missing when the annual inventory is conducted.

Recommendation made is for each cost center to assign one person to be responsible for maintaining a folder of these contract forms to insure that they are completed and the use is authorized. Laptop computers are especially mobile and all need to be assigned through the use of this form.

RETURN OF VERIFICATION OF TAGGING INFORMATION TO PROPERTY RECORDS

Verification of tagging and serial numbers for newly tagged equipment are not always returned to Property Records. Since equipment and other tangible personal property purchased by the Pinellas County School District is shipped directly to the departments and schools and not to a centralized receiving warehouse, we must send new property tags to the schools and departments to tag their own equipment. A copy of this tagging form must be returned to Property Records verifying when the equipment was tagged and by whom. Required to be sent along with this verification are serial numbers from all the new equipment.

The tagging of capitalized equipment and the recording of serial numbers is required by the Florida Administrative Code, Rule Chapter 69I-73. The serial number information is especially important for leased computers and laptops, since the property tag number cannot be written on these items because the

technology vendors would charge the District a defacement fee when the items are returned to them at the end of the lease agreement. If the tag gets removed, the serial number is the only other identifier that exists for this leased equipment.

Recommendation made is for one person at each cost center to be assigned the duty of insuring that the verification of tagging forms are completed and returned to Property Records within one week after the tagging of the equipment. This process should be coordinated with the school bookkeeper or department secretary, since the property tags are always sent to their attention and attached to a copy of the purchase order.

RETAGGING OF PROPERTY BY SCHOOL PERSONNEL

According to Florida Administrative Code, Rule 69I-73.004 - Marking of Property Records, property items are to be marked for identification purposes and accountability.

Replacement property tags that were left with the cost centers at their previous year's inventory exit conference were not attached to the equipment. As annual inventories are conducted, each property control clerk makes a list of missing or defaced tags and tags attached in an inappropriate place on equipment. Property Records reprints these tags and they are either given to department or school staff member at the return visit to verify equipment from the "initial unlocated list" or to the department head or principal at the exit conference attached to a spreadsheet noting building and room locations to aid in retagging by cost center personnel.

A number of cost centers do not attach these replacement tags; instead, these tags are handed back to the property control clerk at the following year's inventory. During the prior year, some of this equipment may have been sent to surplus property or another cost center, which resulted in the transfers not being properly documented due to the lack of property tags on the items transferred. Thus, the items remain on the original cost center's inventory and become classified as missing items when the next inventory occurs.

Another example of retagging is when a computer lease contract ends and the computers are bought out by the district instead of returning the computers to the vendor. Departments and schools are sent white district property tags to replace the colored lease tags which have been retired due to the buy-out. This replacement of lease tags is not always being done in a timely manner to coincide with the buy-out.

Since equipment does frequently move within a cost center, the recommendation made is that retagging be done as soon as possible while current building/room locations are still applicable. Neglecting to retag a piece of equipment also has a direct effect on the number of missing items at a cost center because an online asset transfer must be entered to document the transfer of all taggable equipment from one cost center to another.

Complete individual audit reports for all the departments, post-secondary (Pinellas Technical Education Centers, Vocational and Community Adult Education Centers), high schools, middle schools, elementary schools, exceptional centers and multi-grade level centers are available in the School Board office.

The results of the schools/departments inventories are listed on pages 21 through 29 of this report.

SUMMARY OF AUDIT DEFICIENCIES AND RECOMMENDATIONS OF THE SCHOOLS OPERATIONAL COMPLIANCE OF PAYROLL PROCESSES

Internal Control

School Board Policy 6480(3)(e) – Payroll Procedures states, “*Principals and department heads shall be responsible for submitting accurate payroll records and approving on-line time payrolls in accordance with established time schedules and procedures.*”

When the payroll is approved, the site administrator does not have adequate documentation to support the exceptions entered into the TERMS payroll screen or have documentation to insure that all exceptions have in fact been entered. In order to verify whether the exceptions reported in the payroll system for absences and additional hours worked are correct, the site administrator must have the supporting documentation for proof and comparison. Consequently, the failure to reconcile the cost center’s payroll to the computerized payroll system could put them at risk of an overpayment to an employee or improper recording of absences.

Recommendation made to site administrators, who are the payroll approvers, is to reconcile TERMS payroll screen to the detailed supporting documents as directed by the Payroll Time and Attendance User Guide. The payroll approver is certifying the time exceptions that have been entered are complete and correct to the best of his/her knowledge. Additional recommendations included procedures be implemented to insure that proper documentation is maintained for all additional and extra time paid to employees that include a signed timesheet with the date and the hours worked.

Florida Statutes 1012.61 5(b) - Sick leave states in part, “*Claim must be filed. ... Any district school board employee shall, before claiming and receiving compensation for the time absent from his or her duties while absent because of sick leave as prescribed in this section, make and file within 5 working days following his or her return from such absence with the district school superintendent of the district in which he or she is so employed a written certificate which shall set forth the day or days absent*”

At some sites, the Certificate of Absence forms were completed by the site’s secretary, instead of being completed by the employees who were reporting their absences. Per State guidelines, employees are responsible for reporting their own absences.

Attendance Records

Chapter 1012.68, Florida Statutes - Records of absences states, “*The administrator of each designated organizational unit shall see that both the days present and the days absent for each employee are reported to the school superintendent at least once each month in the manner prescribed for that purpose. This report shall include the exact dates of, and the reasons for, each absence. Each school superintendent shall establish procedures to ensure maintenance of the complete records of all such absences.*”

For some of the cost centers that received a payroll audit, a limited scope audit was performed due to the lack of attendance records for the administrative, instructional and support staff employees. According to the District’s Human Resources and Management of Informational Services Departments, only 38 percent of the district’s employees document their attendance on the district’s electronic software system, referred to as Outboard. Auditing has noted that some cost centers use a paper sign in and sign out record for their department staff, faculty and support service employees for documenting their attendance. However, this method is unreliable as employees sign in for others or sign in for the entire

week at beginning of the week. Since the district paid during 2011/2012 fiscal year over \$555 million in employees' salaries, the lack of documentation to support the majority of the employees' attendance is a significant issue.

Without proper documentation to support the payroll system report, we could not provide assurance that all absences were accurately reported or in fact reported at all. As a result, the departments and schools are not in compliance with the State of Florida law that is applicable for all School Board employees.

Recommendation made to site administrators is for them to implement procedures, such as the district's software for recording attendance, to insure that payroll records are accurate and cannot be easily manipulated. In addition, the reports generated from the Outboard system or some other attendance software program needs to be used when preparing the payroll, thus providing documentation to support that the payroll records are correct.

Reporting Issues

Timesheets not calculated correctly for bus rider assistants, which resulted in under or over payment. As part of the audit, a comparison was made from the Transportation Route Reports furnished to the school by the Transportation Department to the amount paid on the Payroll Time Report for the two-week pay period audited. As a result, bus rider assistants were overpaid in some cases as well as underpaid for X number of hours. Recommendations made were for the school staff members to use the online form provided by the Payroll Department to document bus assistants' time. This form, once completed, must also be approved by an immediate supervisor or by an administrator.

Site administrator did not approve the Payroll run in the District's payroll system nor was a hand signed copy available to support that proper approval was completed. Recommendation made was to have a backup approver perform the task of approving the payroll electronically when the site administrator is unable to do so or screen print the payroll screen and have the approver sign it keeping a copy on file and the other one sent to the Payroll Department.

The exception code reported on the employees' Certificate of Absence forms did not always agree to the code reported on the Payroll Time Report. The amount of sick time recorded on the Payroll Time Report did not agree with the amount of time reported on the Certificate of Absence form.

Recommendations made to the sites with these reportable deficiencies were to establish adequate procedures and controls to balance the exception documentation to the attendance records to the entries made in the payroll system prior to the payroll being signed by the payroll preparer.

E-Time (extra) / A-Time (additional)

Documentation to support A-time was inadequate. The hours worked for covering a class when a substitute could not be secured were not always indicated, nor was a supervisor's signature always documented on a timesheet granting approval. E-time was paid to bus riders and to hourly teachers without always having a supervisor's signature on the timesheets. Recommendation made was for the site administrators to develop and implement procedures to insure that A-time and E-time timesheets are completed properly and approved by an immediate supervisor. An effective system of internal control includes procedures that provide reasonable assurance that the cost centers payroll is being recorded accurately.

The results of the operational compliance payroll audits are listed on page 30 of this report.

SUMMARY OF AUDIT DEFICIENCIES AND RECOMMENDATIONS OF THE SCHOOLS INTERNAL FUND ACCOUNTS (OPERATIONAL COMPLIANCE)

RECEIPTS AND DEPOSITS

Redbook, Chapter Eight School Internal Funds SECTION I 11 - PRINCIPLES; and SECTION III 1.4(b) and 1.4(c) - STANDARDS, PRACTICES AND PROCEDURES state, *“An adequate system of internal controls shall be maintained in order to safeguard the assets of the school internal funds.” “Insofar as is practicable, all money should be collected in the school office. Collections made outside of the school office must be turned in to the school office no later than the next business day.” “All money collected must be deposited intact to a depository as frequently as feasible and as dictated by sound business practices. IN ANY EVENT, FUNDS COLLECTED MUST BE DEPOSITED WITHIN FIVE (5) WORKING DAYS AFTER RECEIPT.”*

Examples of deficiencies commonly noted: **Funds collected outside the school business office were held by school staff and not submitted to the bookkeeper by the next business day. Bank deposits were not always made in a timely manner.** (Note: Each of these first two deficiencies increased the risk to loss or theft of the funds collected.)

Receipting forms, which are sequentially numbered and had been issued to school staff for the collection of funds, were missing. Receipting forms having alterations were not initialed by the individual making the change on the document. Thus, no determination could be made as to whether money had been, in fact, collected and subsequently deposited into the school’s bank account.

Recommendations made to school personnel were to review procedures with regard to proper documentation requirements for the collection and timely remittance of funds, as well as to exercise due diligence in the control and safeguards over the official receipting documents for proper financial accountability. Whenever cash is handled, the utmost importance needs to be placed on the system of internal control and the safeguards over assets should be closely monitored.

FINANCIAL REPORTING AND MANAGEMENT

Redbook, Chapter Eight School Internal Funds SECTION I 8 – PRINCIPLES; and SECTION III 2.3(b) and 2.3(e) - STANDARDS, PRACTICES AND PROCEDURES state, *“Collecting and expending of school internal account funds shall be in accordance with the Florida Constitution, Florida Statutes, State Board of Education rules, and school board rules. Sound business practices should be observed in all transactions.” “The sponsor of each school club or organization is responsible for providing adequate financial documents and records to the principal and is responsible for retaining duplicates of said documents and records. These records may include an organization budget; duplicate receipts for all income from dues, fundraising activities, entertainments, assessments, or donations; and approved requests for payments.” “A financial report shall be filed with the principal’s office at the close of each fund-raising activity. ...”*

Adjustments were made to the accounting records without always being properly approved by the administrator. Documentation was missing to support adjustments made. Recommendations made were to refer the staff responsible for these transactions to the procedures which are outlined in the Manual of Internal Fund Accounting, Chapter 13. These procedures state that all transactions affecting receipts and disbursements of the internal funds must be approved by the administrator before entering them into the accounting system. Documentation to support these transactions must be maintained on file.

School Board Policy 7230 – GIFTS TO THE SCHOOL DISTRICT states, “*The Superintendent is authorized to accept gifts or donations to the school district, on behalf of the School Board, of money, equipment, supplies and materials. The Superintendent or designee may accept the terms and conditions of any such gift or donation, as deemed appropriate, and shall have the discretion to accept or deny the gift or donation on the basis of those terms and conditions. Lists of such gifts or donations shall be compiled semi-annually. ... The principal or director of a school or center is authorized to accept individual gifts or donations of money for field trips, student donations and spontaneous donations of up to \$500 for each such gift. ...*”

Donations received for more than \$500 were not consistently reported to the area superintendents for approval and acceptance. Gift cards were not always supported with receipts when used by school personnel. Recommendation made to the site administrator and staff members was to review School Board Policy and follow the procedures outlined. In addition, items of value (specifically gift cards) must be itemized on PCS Form 3 -2896 and accounted for as to their disposition, by signature and supporting documentation when applicable.

PURCHASES AND EXPENDITURES

Redbook, Chapter Eight School Internal Funds SECTION I 8 – PRINCIPLES, SECTION II 2 - GENERAL PRACTICES; and SECTION III 3.2a, and 3.5 2, 3.5 3, 3.5 4, and 3.5 5 - STANDARDS, PRACTICES AND PROCEDURES; School Board Policy 6100 - Uniform Records and Accounts; and Manual of Internal Fund Accounting, Chapter Six - Purchases and Expenditures state in part, “*Collecting and expending of school internal account funds shall be in accordance with the Florida Constitution, Florida Statutes, State Board of Education rules, and school board rules. Sound business practices should be observed in all transactions.*” “*Purchases from internal funds must be authorized in writing by the principal or designee ...*” “*The school principal is fully responsible for all purchases and purchase commitments requiring present or future disbursements of internal fund monies. A signed commitment from the principal or designee(s) must be on file before any purchase is made ...*” “*The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose. ... Curricular-related travel; professional, technical, or consultant services; or other items for which school board funds are available. Articles for the personal use of any student, employee, or other person, except those items that are identifiable as being in recognition of service or promotion of school activities and those items identified under Rule 6A-1.0143, F.A.C., Promotion and Public Relations Expenditures. Personal memberships or subscriptions. Salaries or other compensation for duties or assignments which are the responsibility of the school district.*” “*School and department internal funds shall be audited at least annually by an internal auditor employed by the Board or an independent CPA firm. These audits shall be based on generally accepted auditing standards, Federal and State laws and regulations, District policies and the Manual of Internal Fund Accounting dated December 8, 2009, amended July 27, 2010, which is incorporated herein by reference.*” “*The Internal Purchase Requisition form (PCS Form 3-2902) is the first document prepared in the purchasing process. A properly completed purchase requisition accomplishes the following: Identifies the person(s) making the request and contains his/her signature(s). Records the purpose of the purchase. Describes the item(s) to be purchased and cost, either exact or estimated. Indicates the account name and account number to be charged. Provides written documented approval(s) and date of approval.*”

Internal purchase requisitions and/or purchase orders were not always completed or not completed in full. Missing information included, but was not limited to, the date of approval by the principal or designee. Purposes for completing the requisition and purchase order forms are to document what is going to be purchased, for obtaining proper written authorization, to determine that funds are available before the expenditures are initiated and then to encumber the funds.

Improper purchases (such as food, gift cards and personal memberships or subscriptions) were made for the personal use of faculty and staff from funds designated specifically for students use. Purchases for personal use are only permitted from the staff's vending machines, hospitality accounts or trust funds in which donations were given specifically for that purpose.

Payments were made to vendors without original vendors' invoices. Additionally, payments made to vendors were not always processed in a timely manner. Sales tax was not always paid when applicable, which resulted in obligations owed to the State. The delay in paying invoices gives the appearance that the school is unable to meet its outstanding obligations and also may incur a late fee.

Recommendations made to schools personnel were for them to review State guidelines, School Board policies and procedures in regards to purchasing and expending funds from the internal fund accounts.

EXTRA CURRICULAR AND FUNDRAISING ACTIVITIES

Redbook, Chapter Eight School Internal Funds SECTION 11 - PRINCIPLES; and SECTION III 1.4a and 1.4f - STANDARDS, PRACTICES AND PROCEDURES state in part, *"An adequate system of internal control shall be maintained in order to safeguard the assets of the school internal funds." "All money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold or other auditable records." "All checks, receipt forms and tickets shall be pre-numbered and perpetual inventories of each shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received."*

Ticket Sales Reports were not always completed accurately. The total number of tickets sold was not correctly reported; thus, they did not match funds collected.

Ticket inventory procedures were not consistently being followed. Examples: Ticket acquisitions were not recorded on the ticket inventory form in a timely manner; instead, the tickets were not recorded into the inventory until the ticket rolls were used. This resulted in a lack of adequate internal controls over the schools' ticket inventory. Recommendations made to the schools were to strengthen their procedures to insure that Ticket Sales Reports and the ticket inventories were completed correctly.

The results of the operational audits of schools internal funds selected are listed on pages 31 through 34 of this report.

SUMMARY OF AUDIT DEFICIENCIES AND RECOMMENDATIONS OF THE SCHOOLS INTERNAL FUND ACCOUNTS (FINANCIAL)

The Auditing & Property Records Department has completed the audits of post-secondary schools and centers, high schools, middle schools, elementary schools, exceptional centers and multi-grade level centers for the 2011/2012 fiscal year. Included in this audit report are the following deficiencies and recommendations that are applicable and often are repeat deficiencies for individual schools.

INTERNAL CONTROL

According to Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools ("Redbook"), Chapter Eight School Internal Funds SECTION I 11 – PRINCIPLES and SECTION II 8 - GENERAL PRACTICES *"An adequate system of internal controls shall be maintained in order to safeguard the assets of the school internal funds." "Bank statements shall be reconciled as soon as received, preferably by a person other than the person who receipts and disburses funds."*

The system of internal control that represents the control environment of the District's schools is characterized by a lack of segregation of duties in the handling of funds. The collecting, depositing and disbursing processes are performed by the secretary/bookkeeper or bookkeeper, as well as recording the financial activity to the accounting system, issuing of checks and preparing the monthly *Bank Reconciliation Statement* (PCS Form 3-2912).

The school's administrator is to review the processes in place and implement compensating controls such as having someone independent of the receipting and purchasing procedures to prepare the bank reconciliation statement or, at the very least, have someone independent of the bookkeeping function review and approve the bank reconciliation statement. The reviewer must be adequately trained and equipped to perform this function, and preferably be one of the school's administrators.

School personnel (administrators along with support staff) attend the District's bank reconciliation classes. These classes offer the opportunity for the participants to gain a greater understanding of the bank reconciliation process so that they are better equipped to perform this task. **Note:** In some cases, even after school personnel attends training, the internal control deficiency continues to exist due to the preparer or the reviewer not detecting errors made or were unable to provide an explanation as to the reason why the bank reconciliation did not reconcile. Recommendations made to school personnel are for them to attend a refresher bank reconciliation class to better understand how to identify all amounts listed, to make sure they are clearly supported and have been verified by the preparer as well as by the reviewer when reconciling the monthly bank statement.

Because the internal fund accounting system does not connect to the District's servers and is referred to as a standalone software system, the school bookkeepers are required to back up their accounting records on days when financial activity takes place. A one month period is reviewed of the computerized accounting system backup log. **Audit test results indicated that schools' computerized accounting systems were not always being backed up on days when financial activity took place.** As a result, there is an increased risk of loss of financial data and the security of financial reporting. Recommendation to the staff is to make every effort to complete a backup of the accounting software on days when activity takes place to prevent the loss of financial activity.

FINANCIAL REPORTING AND MANAGEMENT

Redbook, Chapter Eight School Internal Funds SECTION I 8 PRINCIPLES and III 4.1(a) - STANDARDS, PRACTICES AND PROCEDURES; and School Board Policy 6610 - Internal Account Funds state, *"Collecting and expending of school internal account funds shall be in accordance with the Florida Constitution, Florida Statutes, State Board of Education rules, and school board rules. Sound business practices should be observed in all transactions." "The principal's financial report and any other interim reports shall be prepared and submitted according to the schedule and format prescribed in district adopted procedures." "Trust funds shall be expended only for the purpose for which they were collected. When the purpose of the trust fund has been accomplished or becomes inoperative, unused trust funds shall be returned to the person(s) from whom collected, if practicable. Donors may designate an alternative purpose. Funds which cannot be returned shall be transferred to a trust account to benefit economically disadvantaged students or the student body as a whole."*

The Principal's Monthly Financial Report(s) are not submitted to the Auditing & Property Records Department in a timely manner. The financial statements and/or accompanying required documentation were not submitted by the 12th of the month following the month being reported. The schools' Principal's Monthly Financial Report need to be submitted timely. Any delays in submitting the financial reports to the School Board may affect the relevance of this information. According to the procedures outlined in the *Manual of Internal Fund Accounting*, Chapter Ten - Financial Statements, Subheading - Monthly Reports, it states that *"The Auditing & Property Records Department shall receive the principal's monthly financial report on or before the 12th day of the calendar month following the reporting period."*

Adjustment and transfer transactions were not posted in a timely manner; processed incorrectly or were deemed improper transactions per sound business practices or School Board Policy. Adjustments that are processed incorrectly effects the total receipts and expenditures for those accounts involved. Funds transferred from trust accounts to other account types are not allowed due to the fact that trust accounts are established for a specific purpose and as such, the funds are to be spent accordingly.

Transfers and adjustments are entries used to ensure reliability of financial records and each type of entry has its own specific use. Adjustments not only change account balances but also affect the total receipts and disbursements reported in the respective accounts. It is imperative that these transactions are performed correctly to ensure the reliability of the school's financial records.

Redbook, Chapter Eight School Internal Funds SECTION I 10 - PRINCIPLES and SECTION III 2.4(c) and 4.1(b) - STANDARDS, PRACTICES AND PROCEDURES state in part, *"Purchases from internal accounts shall not exceed the resources of the applicable student activity/project account"* *"At no time shall a trust account have a deficit."* *"At the close of the school year the annual report shall be prepared as procedures provide, and shall be attested to by the principal and the preparer by their signatures as to its accuracy in reflecting the year's activity and year-end balances to be included in the Annual Financial Report."*

Purchases were made from trust accounts that did not have sufficient funds to cover the expenditures. This is considered an internal control weakness in the financial management of the internal funds. As a result, trust accounts had deficit balances. Recommendation made was for the school personnel to monitor closely these trust accounts to ensure that at no time they have deficit balances.

Accounts receivables reported at year end were incomplete or inaccurate. Textbook obligations, commissions, refunds owed to the school, returned checks that have not been deemed uncollectible are all classified as accounts receivables. As a result, the final amount reported to the District was understated. The schools are provided detailed guidelines in the Year-end Activities and Schedules memo regarding accounts receivable reporting. In addition, the *Manual of Internal Fund Accounting*, Chapter 10 - Financial Statements, clearly states the following: *"At the close of the school fiscal year, the following reports are required in addition to the monthly reports ... Accounts Receivable Report - Money owed to the school at year-end including, but not limited to, refunds due from vendors, student obligations and non-sufficient checks. ... Complete and submit the Accounts Receivable Report."*

OUTSIDE SUPPORT ORGANIZATIONS (PTA/PTSAs, Booster Clubs, and PTOs)

School Board Policy 9210 and 9211 - Parent Organizations, Booster Clubs, and other Fund-Raising Activities state in part, *"The PTA/PTSA will provide the Principal with a copy of the following at the beginning of each school year: annual budget ... annual report from the previous year, financial review*

from the previous year ... Bank statements will be sent to the school's address, copies of the bank statements and the treasurer's report shall be provided to the principal on a monthly basis. ... All PTA/PTSA's must operate within liability insurance either obtained through PCCPTA or secured separately." "The Board authorizes principals to give written permission to OSOs to use the name, logo, mascot, or trademark of their school as part of the OSO's name or in its fundraising or other activities. ... To assure proper accounting of funds and to protect volunteers in the OSO, an OSO agrees to comply with provisions of this policy. ... The OSO will use its own accounting procedures, bookkeeping system, and a single bank account. Copies of the bank statements and treasurer's reports shall be provided to the principal on a monthly basis. ... Bank statements will be sent to the OSO at the school's address. The OSO will provide the principal an annual financial statement with backup documentation for the previous year no later than the beginning of classes each year. ... Organizations engaged in fund raising activities shall provide insurance designated by Risk Management."

School administrators were not consistently keeping track of their outside support organizations compliance to School Board Policy requirements. Required financial documentation was not provided to the school administration. This included, but was not limited to, proof of liability insurance coverage, monthly bank statements and treasurer's reports. Recommendations made to the school principals were to hold the outside support organizations accountable and diligently pursue the documentation requirements as prescribed by the *Bylaws & Policies of The School Board of Pinellas County*, 9210 and 9211. Furthermore, the school principal needs to exercise the option to revoke the authorization of an outside support organization to use the school's name, logo, mascot or trademark if they fail to comply.

The results of the schools financial audits are listed on pages 35 through 43 of this report.

PINELLAS COUNTY SCHOOL DISTRICT
Post Secondary and Vocational Schools, and High Schools
Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	School	Total School Inventory Items	Total Historical Cost of School Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
POST SECONDARY and VOCATIONAL											
0712	Clearwater Adult Ed.	241	\$ 334,006.14	0	\$ -	0.00%	0	\$ -	0.00%	0	0
1032	Dixie Hollins Adult Ed.	311	\$ 408,335.34	0	\$ -	0.00%	1	\$ 2,508.34	0.61%	1	0
2032	Lakewood Comm.	152	\$ 201,350.95	0	\$ -	0.00%	0	\$ -	0.00%	2	0
2642	Northeast Comm.	139	\$ 192,331.97	0	\$ -	0.00%	0	\$ -	0.00%	0	0
4682	Palm Harbor Comm.	162	\$ 214,424.68	0	\$ -	0.00%	0	\$ -	0.00%	0	0
4541	PTEC - Clearwater	2,367	\$ 5,889,429.93	4	\$ 6,234.40	0.11%	5	\$ 8,190.99	0.14%	2	2
3801	PTEC - St. Petersburg	1,489	\$ 4,158,782.09	2	\$ 5,490.77	0.13%	4	\$ 8,631.31	0.21%	1	0
2471	Tomlinson Adult	454	\$ 565,188.64	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5750	Career Tech & Adult Ed.	111	\$ 200,016.21	0	\$ -	0.00%	0	\$ -	0.00%	2	0
	TOTALS	5,426	\$ 12,163,865.95	6	\$ 11,725.17	0.10%	10	\$ 19,330.64	0.16%	8	2
HIGH SCHOOLS											
0251	Bayside	1,042	\$ 1,364,998.47	3	\$ 4,487.70	0.33%	0	\$ -	0.00%	1	0
0431	Boca Ciega	1,962	\$ 3,055,639.41	22	\$ 35,737.70	1.17%	18	\$ 30,490.23	1.00%	4	4
0711	Clearwater	1,727	\$ 2,438,267.36	13	\$ 20,870.90	0.86%	11	\$ 16,636.41	0.68%	3	1
0751	Countryside	2,036	\$ 2,827,191.94	5	\$ 4,879.89	0.17%	1	\$ 1,229.60	0.04%	2	0
1031	Dixie Hollins	2,072	\$ 3,273,614.93	11	\$ 13,608.29	0.42%	9	\$ 11,433.31	0.35%	1	0
1081	Dunedin	1,559	\$ 2,213,075.89	14	\$ 18,053.60	0.82%	6	\$ 6,615.30	0.30%	2	1
6181	East Lake	2,051	\$ 2,658,797.83	24	\$ 29,421.30	1.11%	10	\$ 12,872.95	0.48%	5	3
1531	Gibbs	3,277	\$ 4,565,818.78	53	\$ 76,128.69	1.67%	47	\$ 74,356.20	1.63%	6	3
2031	Lakewood	2,596	\$ 3,555,533.79	58	\$ 77,486.13	2.18%	22	\$ 41,391.91	1.16%	7	3
2081	Largo	2,035	\$ 2,484,573.71	4	\$ 4,510.81	0.18%	4	\$ 4,411.68	0.18%	3	0
2641	Northeast	2,090	\$ 2,895,788.97	11	\$ 14,571.30	0.50%	5	\$ 5,168.32	0.18%	3	2
3031	Osceola	1,789	\$ 2,523,163.00	6	\$ 7,126.53	0.28%	2	\$ 2,077.79	0.08%	4	0
4681	Palm Harbor University	1,915	\$ 2,647,477.33	3	\$ 4,807.94	0.18%	4	\$ 3,980.00	0.15%	2	0
3421	Pinellas Park	2,339	\$ 3,424,120.87	8	\$ 9,486.42	0.28%	2	\$ 2,087.00	0.06%	1	0
3921	Seminole	2,093	\$ 2,725,992.89	1	\$ 1,939.00	0.07%	2	\$ 3,077.67	0.11%	1	1
3371	Seminole Vo-Ed Cntr.	442	\$ 864,673.08	0	\$ -	0.00%	0	\$ -	0.00%	1	0
3781	St. Petersburg	1,974	\$ 2,399,814.56	10	\$ 11,571.38	0.48%	11	\$ 11,072.17	0.46%	5	1
4521	Tarpon Springs	2,073	\$ 3,604,656.48	20	\$ 30,149.22	0.84%	20	\$ 28,200.99	0.78%	1	1
	TOTALS	35,072	\$ 49,523,199.29	266	\$ 364,836.80	0.74%	174	\$ 255,101.53	0.52%	52	20
*M1 property refers to items unlocated for the first time this year. These items will be active for one more year.											
**M2 property has been unlocated for two consecutive years and was retired as "missing" with Board approval in September 2012.											
***Deficiencies only include procedural comments, not missing equipment.											

PINELLAS COUNTY SCHOOL DISTRICT
Middle Schools, ESE and Multi - Grade Centers
Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	School	Total School Inventory Items	Total Historical Cost of School Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
MIDDLE SCHOOLS											
0121	Azalea	1,098	\$ 1,335,302.61	0	\$ -	0.00%	0	\$ -	0.00%	1	0
0171	Bay Point	1,578	\$ 2,028,224.92	3	\$ 5,910.00	0.29%	6	\$ 8,329.07	0.41%	2	1
0731	Clearwater Fundamental	1,096	\$ 1,285,682.03	0	\$ -	0.00%	0	\$ -	0.00%	0	0
3341	Clearwater Intermediate	688	\$ 850,301.45	0	\$ -	0.00%	1	\$ 1,000.00	0.12%	1	1
1091	Dunedin Highland	1,617	\$ 2,027,664.80	8	\$ 8,809.21	0.43%	6	\$ 7,248.43	0.36%	4	1
4061	John Hopkins	1,580	\$ 2,182,417.57	24	\$ 33,563.29	1.54%	51	\$ 69,308.21	3.18%	8	5
0531	Joseph L. Carwise	1,307	\$ 1,382,128.73	1	\$ 1,524.67	0.11%	0	\$ -	0.00%	1	0
0141	Largo	1,118	\$ 1,490,435.03	5	\$ 5,734.26	0.38%	2	\$ 2,758.67	0.19%	1	0
2151	Lealman Intermediate	989	\$ 1,256,931.53	1	\$ 952.50	0.08%	0	\$ -	0.00%	1	0
2321	Meadowlawn	1,620	\$ 2,343,165.06	34	\$ 46,875.34	2.00%	12	\$ 17,864.97	0.76%	5	1
1281	Morgan E. Fitzgerald	2,454	\$ 2,201,127.29	9	\$ 10,033.93	0.46%	2	\$ 2,443.27	0.11%	3	2
2861	Oak Grove	1,651	\$ 2,061,447.64	0	\$ -	0.00%	0	\$ -	0.00%	1	0
3041	Osceola	2,376	\$ 2,234,401.71	1	\$ 1,547.50	0.07%	0	\$ -	0.00%	0	0
3191	Palm Harbor	949	\$ 1,173,992.51	1	\$ 558.00	0.05%	0	\$ -	0.00%	0	0
3411	Pinellas Park	1,313	\$ 1,650,448.36	3	\$ 5,205.55	0.32%	1	\$ 1,499.00	0.09%	3	0
3741	Safety Harbor	1330	\$ 1,812,442.56	1	\$ 799.00	0.04%	1	\$ 1,702.00	0.09%	0	0
3931	Seminole	1,122	\$ 1,449,494.60	1	\$ 819.47	0.06%	1	\$ 760.97	0.05%	0	0
4581	Tarpon Springs	1,031	\$ 1,183,491.64	3	\$ 2,255.00	0.19%	1	\$ 1,000.00	0.08%	0	0
4631	Thurgood Marshall	1170	\$ 1,723,239.07	0	\$ -	0.00%	1	\$ 1,567.00	0.09%	1	0
4611	Tyrone	906	\$ 1,275,296.41	4	\$ 3,222.80	0.25%	4	\$ 7,927.26	0.62%	3	1
TOTALS		26,993	\$ 32,947,635.52	99	\$ 127,810.52	0.39%	89	\$ 123,408.85	0.37%	35	12
ESE AND MULTI-GRADE LEVEL CENTERS/SCHOOLS											
1801	Calvin Hunsinger	393	\$ 512,402.82	0	\$ -	0.00%	3	\$ 4,776.52	0.93%	0	0
6351	Gus A. Stavros Institute	264	\$ 364,734.60	0	\$ -	0.00%	1	\$ 1,221.64	0.33%	0	0
0981	Hamilton Disston	638	\$ 705,809.04	4	\$ 3,760.50	0.53%	4	\$ 5,950.24	0.84%	3	1
3761	James B. Sanderlin IB	672	\$ 914,796.09	8	\$ 10,196.33	1.11%	1	\$ 1,549.67	0.17%	2	0
2261	Madeira Bch Fund. K-8	1,367	\$ 1,598,683.56	2	\$ 2,136.67	0.13%	1	\$ 1,499.00	0.09%	4	2
2581	Nina Harris	612	\$ 1,026,360.97	1	\$ 798.00	0.08%	0	\$ -	0.00%	0	0
0681	Paul B. Stephens	744	\$ 1,170,520.69	0	\$ -	0.00%	0	\$ -	0.00%	0	0
2821	Pinellas Secondary	691	\$ 900,887.90	6	\$ 7,250.52	0.80%	0	\$ -	0.00%	3	2
3231	Richard L. Sanders ESE	738	\$ 1,003,949.96	18	\$ 24,233.08	2.41%	1	\$ 493.73	0.05%	6	1
TOTALS		6,119	\$ 8,198,145.63	39	\$ 48,375.10	0.59%	11	\$ 15,490.80	0.19%	18	6
*M1 property refers to items unlocated for the first time this year. These items will be active for one more year. **M2 property has been unlocated for two consecutive years and was retired as "missing" with Board approval in September 2012. ***Deficiencies only include procedural comments, not missing equipment.											

PINELLAS COUNTY SCHOOL DISTRICT
Elementary Schools
Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	School	Total School Inventory Items	Total Historical Cost of School Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
ELEMENTARY											
0051	Anona	392	\$ 403,592.30	1	\$ 533.73	0.13%	4	\$ 3,638.55	0.90%	1	0
0111	Azalea	462	\$ 496,186.80	1	\$ 787.22	0.16%	3	\$ 2,226.79	0.45%	1	1
0131	Bardmoor	588	\$ 660,786.73	1	\$ 1,257.89	0.19%	1	\$ 1,243.67	0.19%	0	0
0151	Bauder	645	\$ 603,241.97	1	\$ 523.27	0.09%	5	\$ 7,195.00	1.19%	1	0
0161	Bay Point	556	\$ 799,560.62	0	\$ -	0.00%	0	\$ -	0.00%	1	0
0231	Bay Vista Fundamental	548	\$ 595,202.94	1	\$ 787.22	0.13%	0	\$ -	0.00%	0	0
0271	Bear Creek	406	\$ 1,075,465.87	0	\$ -	0.00%	0	\$ -	0.00%	0	0
0321	Belcher	437	\$ 512,932.92	2	\$ 1,847.12	0.36%	2	\$ 2,797.66	0.55%	0	0
0371	Belleair	507	\$ 644,275.12	8	\$ 4,057.62	0.63%	1	\$ 523.27	0.08%	3	0
0391	Blanton	649	\$ 1,264,321.42	1	\$ 1,266.00	0.10%	3	\$ 3,382.85	0.27%	0	0
0441	Brooker Creek	476	\$ 534,787.26	0	\$ -	0.00%	0	\$ -	0.00%	1	0
0481	Campbell Park	464	\$ 999,328.96	1	\$ 680.14	0.07%	2	\$ 1,705.99	0.17%	1	0
0811	Cross Bayou	603	\$ 712,927.56	0	\$ -	0.00%	1	\$ 1,792.00	0.25%	1	0
0851	Curlew Creek	876	\$ 860,182.46	0	\$ -	0.00%	0	\$ -	0.00%	2	0
3131	Curtis Fundamental	1,059	\$ 1,527,529.07	0	\$ -	0.00%	0	\$ -	0.00%	0	0
6261	Cypress Woods	669	\$ 828,503.45	1	\$ 523.27	0.06%	0	\$ -	0.00%	0	0
1821	Douglas L. Jamerson	932	\$ 1,203,893.94	5	\$ 3,073.00	0.26%	2	\$ 2,674.19	0.22%	1	0
1071	Dunedin	1,463	\$ 1,878,280.50	2	\$ 3,266.13	0.17%	0	\$ -	0.00%	0	0
1131	Eisenhower	884	\$ 1,140,669.63	0	\$ -	0.00%	0	\$ -	0.00%	0	0
1211	Fairmount Park	511	\$ 696,124.35	1	\$ 1,340.52	0.19%	4	\$ 4,935.78	0.71%	2	2
1331	Forest Lakes	714	\$ 716,217.07	0	\$ -	0.00%	1	\$ 2,399.00	0.33%	0	0
1341	Frontier	575	\$ 588,592.06	0	\$ -	0.00%	0	\$ -	0.00%	0	0
1361	Fuguitt	441	\$ 641,129.57	0	\$ -	0.00%	0	\$ -	0.00%	0	0
1481	Garrison-Jones	596	\$ 641,461.64	1	\$ 1,162.59	0.18%	1	\$ 1,299.00	0.20%	1	0
1691	Gulfport	632	\$ 868,239.59	0	\$ -	0.00%	0	\$ -	0.00%	3	0
1781	Highland Lakes	804	\$ 765,409.96	0	\$ -	0.00%	1	\$ 523.27	0.07%	2	0
1811	High Point	1,176	\$ 1,793,494.67	1	\$ 991.90	0.06%	0	\$ -	0.00%	3	0
1261	John M. Sexton	713	\$ 816,907.12	0	\$ -	0.00%	0	\$ -	0.00%	1	0
6281	Lake St George	533	\$ 740,267.73	2	\$ 2,984.55	0.40%	0	\$ -	0.00%	0	0
1961	Lakeview Fundamental	364	\$ 793,849.09	0	\$ -	0.00%	0	\$ -	0.00%	2	0
2021	Lakewood	752	\$ 989,495.88	2	\$ 3,377.36	0.34%	1	\$ 1,049.00	0.11%	1	0
2141	Lealman Avenue	569	\$ 742,214.95	0	\$ -	0.00%	0	\$ -	0.00%	0	0
0991	Leila G. Davis	658	\$ 853,451.72	0	\$ -	0.00%	0	\$ -	0.00%	2	1
1421	Lynch	724	\$ 969,292.51	1	\$ 750.00	0.08%	3	\$ 4,720.00	0.49%	1	0
4351	Marjorie K. Rawlings	556	\$ 522,124.81	0	\$ -	0.00%	2	\$ 4,332.00	0.83%	0	0
2281	Maximo	613	\$ 750,522.05	1	\$ 1,224.01	0.16%	0	\$ -	0.00%	2	0
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PINELLAS COUNTY SCHOOL DISTRICT
Elementary Schools
Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	School	Total School Inventory Items	Total Historical Cost of School Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
	ELEMENTARY										
2301	McMullen-Booth	618	\$ 750,646.76	0	\$ -	0.00%	0	\$ -	0.00%	0	0
2371	Melrose	810	\$ 804,995.37	8	\$ 5,974.29	0.74%	1	\$ 1,469.00	0.18%	3	2
2431	Mildred Helms	606	\$ 703,647.68	1	\$ 1,647.00	0.23%	0	\$ -	0.00%	1	0
2531	Mount Vernon	428	\$ 552,729.14	1	\$ 1,450.92	0.26%	5	\$ 5,081.27	0.92%	0	0
4591	New Heights	1,497	\$ 2,032,820.97	1	\$ 493.73	0.02%	4	\$ 5,061.36	0.25%	2	0
2691	North Shore	416	\$ 446,750.85	0	\$ -	0.00%	0	\$ -	0.00%	1	0
2791	Northwest	586	\$ 658,783.58	0	\$ -	0.00%	0	\$ -	0.00%	0	0
2921	Oakhurst	628	\$ 672,108.16	0	\$ -	0.00%	1	\$ 787.22	0.12%	0	0
2961	Oldsmar	554	\$ 685,891.37	2	\$ 2,402.12	0.35%	2	\$ 1,974.00	0.29%	0	0
3021	Orange Grove	334	\$ 318,460.93	0	\$ -	0.00%	0	\$ -	0.00%	0	0
3071	Ozona	718	\$ 778,172.32	0	\$ -	0.00%	8	\$ 8,247.13	1.06%	0	0
3281	Pasadena Fundamental	292	\$ 372,212.44	1	\$ 1,263.00	0.34%	0	\$ -	0.00%	0	0
1471	Perkins	925	\$ 1,259,748.66	10	\$ 15,807.27	1.25%	2	\$ 2,949.00	0.23%	1	0
3361	Pinellas Central	747	\$ 868,158.37	0	\$ -	0.00%	1	\$ 999.00	0.12%	0	0
3391	Pinellas Park	705	\$ 933,382.32	2	\$ 2,391.15	0.26%	0	\$ -	0.00%	0	0
3431	Plumb	781	\$ 856,202.82	0	\$ -	0.00%	0	\$ -	0.00%	0	0
3461	Ponce de Leon	597	\$ 676,509.60	1	\$ 523.27	0.08%	4	\$ 5,639.27	0.83%	2	0
3511	Ridgecrest	574	\$ 789,144.62	1	\$ 523.27	0.07%	1	\$ 1,045.66	0.13%	0	0
3731	Safety Harbor	672	\$ 762,734.12	1	\$ 787.22	0.10%	1	\$ 1,392.62	0.18%	2	0
3851	San Jose	543	\$ 566,830.78	1	\$ 615.00	0.11%	1	\$ 1,229.60	0.22%	0	0
3871	Sandy Lane	752	\$ 924,076.81	0	\$ -	0.00%	1	\$ 503.28	0.05%	2	1
3751	Sawgrass Lake	672	\$ 767,039.19	6	\$ 5,162.70	0.67%	1	\$ 770.00	0.10%	3	1
3911	Seminole	567	\$ 649,925.59	0		0.00%	0		0.00%	2	0
3961	Seventy-Fourth Street	473	\$ 577,221.37	1	\$ 1,243.67	0.22%	1	\$ 910.86	0.16%	0	0
4021	Shore Acres	1,178	\$ 1,327,265.11	9	\$ 10,360.85	0.78%	4	\$ 4,279.73	0.32%	1	0
4121	Skycrest	717	\$ 1,263,679.11	1	\$ 1,484.80	0.12%	2	\$ 3,444.66	0.27%	0	0
4171	Skyview	418	\$ 483,476.42	15	\$ 10,851.34	2.24%	0	\$ -	0.00%	0	0
6251	Southern Oak	563	\$ 608,431.37	1	\$ 1,220.30	0.20%	0	\$ -	0.00%	0	0
4331	Starkey	632	\$ 765,011.55	1	\$ 1,392.62	0.18%	2	\$ 2,188.88	0.29%	0	0
4381	Sunset Hills	637	\$ 783,474.24	1	\$ 787.22	0.10%	0	\$ -	0.00%	0	0
6271	Sutherland	392	\$ 472,830.52	0	\$ -	0.00%	1	\$ 939.00	0.20%	0	0
4491	Tarpon Springs	1499	\$ 2,085,168.02	1	\$ 1,403.77	0.07%	1	\$ 1,043.77	0.05%	1	0
4661	Tarpon Springs Fund	426	\$ 676,663.45	0	\$ -	0.00%	0	\$ -	0.00%	1	1
4701	Walsingham	606	\$ 787,305.11	2	\$ 2,106.07	0.27%	5	\$ 5,048.81	0.64%	1	0
4771	Westgate	606	\$ 720,428.22	0	\$ -	0.00%	0	\$ -	0.00%	0	0
4931	Woodlawn	548	\$ 711,474.99	0	\$ -	0.00%	0	\$ -	0.00%	0	0
	TOTALS	42,889	\$ 54,432,275.45	91	\$ 90,759.18	0.17%	76	\$ 89,830.51	0.17%	48	7
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PINELLAS COUNTY SCHOOL DISTRICT
Departments Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	Department	Total Dept Inventory Items	Total Historical Cost of Dept Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
ADMINISTRATION BLDG											
0040	Administration Building	65	\$ 103,929.71	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5000	Office of General Counsel	38	\$ 50,174.65	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5010	Accounting	45	\$ 59,312.30	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5040	Superintendent's Office	32	\$ 53,793.74	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5050	Pre K-12 Visual Arts	23	\$ 57,481.59	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5060	Pre K-12 Library Media	142	\$ 569,549.25	1	\$ 863.00	0.15%	0	\$ -	0.00%	0	0
5070	K-8 Science	30	\$ 40,921.41	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5090	Budget & Resource Allocation	33	\$ 50,242.94	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5100	Other Spec. Rev. - Contracted Programs	16	\$ 21,253.39	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5110	T.V. Operations	583	\$ 2,465,061.49	0	\$ -	0.00%	8	\$ 26,233.13	1.06%	0	0
5130	Race to the Top	9	\$ 36,456.50	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5140	Data Processing	243	\$ 13,384,058.91	189	\$ 273,818.31	2.05%	54	\$ 75,219.21	0.56%	2	1
5150	Cash Management	17	\$ 30,760.86	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5170	Office of Professional Standards	12	\$ 19,301.97	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5190	Family & Community Relations	33	\$ 50,745.51	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5200	Prevention Office	49	\$ 72,792.19	1	\$ 1,761.99	2.42%	0	\$ -	0.00%	1	1
5210	Doorways	4	\$ 5,460.91	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5220	Data Solutions	2	\$ 4,461.80	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5230	Secondary Lang. Arts & Reading	52	\$ 340,066.11	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5240	Pre K-12 World Languages/ESOL	71	\$ 110,284.30	2	\$ 2,214.81	2.01%	1	\$ 486.73	0.44%	0	0
5260	K-12 Guidance	17	\$ 17,628.93	0	\$ -	0.00%	0	\$ -	0.00%	2	1
5280	Academic Computing	363	\$ 4,593,774.91	3	\$ 2,366.12	0.05%	0	\$ -	0.00%	1	0
5290	Teaching & Learning	17	\$ 25,694.06	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5300	Dropout Prevention	741	\$ 800,833.15	9	\$ 10,590.81	1.32%	6	\$ 7,586.46	0.95%	1	1
5310	Risk Management & Insurance	54	\$ 80,226.71	0	\$ -	0.00%	0	\$ -	0.00%	0	0

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PINELLAS COUNTY SCHOOL DISTRICT
Departments Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	Department	Total Dept Inventory Items	Total Historical Cost of Dept Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
ADMINISTRATION BLDG											
5320	Auditing & Property Records	62	\$ 103,413.47	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5350	Math/Science 9-12	43	\$ 50,981.32	6	\$ 7,017.84	13.77%	0	\$ -	0.00%	0	0
5360	Pre K-12 Performing Arts	73	\$ 144,057.21	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5380	K-8 Mathematics	35	\$ 35,225.52	1	\$ 909.00	2.58%	0	\$ -	0.00%	0	0
5390	Psychological Services	191	\$ 226,198.11	0	\$ -	0.00%	1	\$ 1,333.21	0.59%	0	0
5400	Human Resources	136	\$ 345,654.90	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5430	Pre K-12 Health Education	35	\$ 52,473.79	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5440	Purchasing	28	\$ 46,037.90	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5450	Diagnostic Services	26	\$ 35,151.54	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5460	Research and Accountability	54	\$ 119,536.27	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5480	Mailroom/Administration Building	14	\$ 280,970.25	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5510	Elementary Education	18	\$ 20,012.07	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5530	School Health Services	125	\$ 168,382.53	1	\$ 1,487.09	0.88%	1	\$ 818.91	0.49%	0	0
5580	Financial Aid/Admissions Advise					#DIV/0!			#DIV/0!		
5600	Central Printing Services	45	\$ 465,105.18	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5610	Partnership Schools & Child Care Program	3	\$ 3,557.51	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5630	Early Childhood Education	19	\$ 34,672.84	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5640	Pre K-12 Extracurricular Student Activities	21	\$ 29,313.18	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5650	School Soc Wk/Full Service School	194	\$ 218,061.51	1	\$ 1,864.51	0.86%	0	\$ -	0.00%	0	0
5670	Payroll	17	\$ 22,887.20	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5680	Pre K-12 Curriculum	25	\$ 35,818.26	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5690	Family and Consumer Sciences	58	\$ 81,865.62	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5700	Career, Technical, & Adult Education	60	\$ 41,279.18	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5720	Business Tech & CTAE	19	\$ 37,105.05	0	\$ -	0.00%	0	\$ -	0.00%	0	0

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PINELLAS COUNTY SCHOOL DISTRICT
Departments Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	Department	Total Dept Inventory Items	Total Historical Cost of Dept Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
ADMINISTRATION BLDG											
5730	Middle School Education	7	\$ 12,790.81	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5750	Workforce Education/ Post Secondary	111	\$ 200,016.21	0	\$ -	0.00%	0	\$ -	0.00%	2	0
5780	Industrial Tech & Agri Bus Ed	46	\$ 69,436.66	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5810	Elementary Language Arts & Reading	46	\$ 62,595.14	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5840	Office of Equal Opportunity	4	\$ 4,924.01	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5850	High School Education	13	\$ 15,517.32	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5860	Chief Financial Office	10	\$ 11,466.33	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5870	Governmental Services	6	\$ 8,268.86	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5880	Professional Development	139	\$ 400,315.50	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5890	Health Science Education	1	\$ 1,130.81	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5920	Pre K-12 Social Studies	28	\$ 42,867.28	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5940	Student Assignment	26	\$ 42,079.25	0	\$ -	0.00%	0	\$ -	0.00%	1	1
5990	Planning & Policy	9	\$ 17,188.18	0	\$ -	0.00%	0	\$ -	0.00%	0	0
6030	Advanced Studies/ Academic Excellence	24	\$ 31,336.62	0	\$ -	0.00%	0	\$ -	0.00%	0	0
6050	Office of Strategic Communications	11	\$ 22,205.60	0	\$ -	0.00%	0	\$ -	0.00%	0	0
6600	Elementary & Exceptional Student Ed.	291	\$ 339,637.15	2	\$ 2,537.00	0.75%	2	\$ 3,009.00	0.89%	0	0
6620	Gifted & Able Learners	7	\$ 9,753.64	0	\$ -	0.00%	0	\$ -	0.00%	0	0
6640	Communication Disorders	851	\$ 1,338,822.54	5	\$ 7,585.00	0.57%	9	\$ 9,930.54	0.74%	0	0
6650	Low Prevalence	199	\$ 227,352.57	0	\$ -	0.00%	0	\$ -	0.00%	1	0
6680	Pre-Kindergarden Handicapped	95	\$ 136,053.39	2	\$ 4,220.32	3.10%	0	\$ -	0.00%	1	0
6690	OT-PT/Medicaid	365	\$ 509,093.27	0	\$ -	0.00%	1	\$ 1,314.60	0.26%	0	0
7000	School Board	27	\$ 31,270.43	0	\$ -	0.00%	0	\$ -	0.00%	0	0
7070	Race To The Top	11	\$ 15,790.24	0	\$ -	0.00%	0	\$ -	0.00%	1	0
TOTALS		5,532	\$ 27,845,602.23	216	\$ 309,308.96	1.11%	82	\$ 124,598.58	0.45%	19	5

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PINELLAS COUNTY SCHOOL DISTRICT
Departments Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	Department	Total Dept Inventory Items	Total Historical Cost of Dept Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
Walter Pownall Service Center											
0450	Walter Pownall Service Center	30	\$ 61,148.99	0	\$ -	0.00%	0	\$ -	0.00%	2	0
5370	Maintenance	1314	\$ 10,338,569.92	8	\$ 8,192.02	0.08%	0	\$ -	0.00%	2	0
5420	Pinellas County Schs Police Dept.	231	\$ 1,203,111.40	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5470	Food Service	4,874	\$ 16,549,705.35	5	\$ 7,343.00	0.04%	1	\$ 780.00	0.00%	5	1
5490	Facilities & Operations (Inst. Svcs)	14	\$ 24,486.59	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5560	Utility Management	2	\$ 2,666.88	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5590	Transportation	1596	\$ 47,220,536.22	3	\$ 4,005.91	0.01%	0	\$ -	0.00%	2	1
5620	Instructional Materials	9	\$ 82,628.79	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5800	Warehousing	37	\$ 1,310,061.67	0	\$ -	0.00%	0	\$ -	0.00%	1	0
5820	Real Estate & Concurrency Services	8	\$ 17,346.68	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5900	Vehicle Maintenance	219	\$ 968,499.07	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5930	Office of School Board Architect	24	\$ 201,763.55	0	\$ -	0.00%	1	\$ 1,643.18	0.81%	1	0
6080	School Safety & Security	26	\$ 152,282.35	0	\$ -	0.00%	0	\$ -	0.00%	1	0
6240	Business Management	434	\$ 821,466.22	0	\$ -	0.00%	0	\$ -	0.00%	0	0
6250	Building Operations	5	\$ 14,014.94	0	\$ -	0.00%	0	\$ -	0.00%	1	1
6800	Surplus Property		(not inventoried this year)			-			-		
TOTALS		8,823	\$ 78,968,288.62	16	\$ 19,540.93	0.02%	2	\$ 2,423.18	0.00%	15	3

*M1 property refers to items unlocated for the first time this year. These items will be active for one more year.

**M2 property has been unlocated for two consecutive years and was retired as "missing" with Board approval in September 2012.

***Deficiencies only include procedural comments, not missing equipment.

PINELLAS COUNTY SCHOOL DISTRICT
Departments Fixed Assets Property Inventory Results
For Fiscal Year 2011/2012

Cost Center	Department	Total Dept Inventory Items	Total Historical Cost of Dept Inventory	No. of Items Unlocated First Year (M1)*	Historical Cost	M1 Cost Percentage	No. of Items Unlocated Second Year (M2)**	Historical Cost	M2 Cost Percentage	Total Number of Deficiencies ***	Number of Repeat Deficiencies
SERVICE CENTERS											
0680	BERNICE JOHNSON STUDENT SVC CNTR	8	\$ 28,171.63	0	\$ -	0.00%	0	\$ -	0.00%	0	0
0730	COACHMAN SERVICE CENTER	32	\$ 61,734.49	0	\$ -	0.00%	0	\$ -	0.00%	1	1
7023	DISTRICT VIRTUAL SCHOOL	90	\$ 55,327.64	0	\$ -	0.00%	1	\$ 503.28	0.91%	0	0
7121	ECKERD WILDERNESS CAMPS	10	\$ 10,041.08	3	\$ 2,931.23	29.19%	1	\$ 759.00	7.56%	1	0
6660	FDLRS GULFCOAST	179	\$ 217,886.79	0	\$ -	0.00%	0	\$ -	0.00%	0	
7080	HOSPITAL HOMEBOUND	325	\$ 373,480.94	0	\$ -	0.00%	0	\$ -	0.00%	0	0
0060	LAKEVIEW ANNEX	1	\$ 15,032.00	0	\$ -	0.00%	0	\$ -	0.00%	0	0
2320	MEADOWLAWN SERV CNTR	1	\$ 12,929.00	0	\$ -	0.00%	0	\$ -	0.00%	0	0
2960	OLDSMAR SCHOOL SERV CNTR	3	\$ 12,172.00	0	\$ -	0.00%	0	\$ -	0.00%	0	0
3070	OZONA SERVICE CENTER	9	\$ 27,145.82	0	\$ -	0.00%	0	\$ -	0.00%	0	0
9082	PINELLAS ED FOUNDATION	33	\$ 51,950.23	0	\$ -	0.00%	0	\$ -	0.00%	0	0
7051	PINELLAS TELESCHOOL	1	\$ 2,649.00	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5160	RECORDS MANAGEMENT	22	\$ 78,595.27	0	\$ -	0.00%	0	\$ -	0.00%	0	0
6670	REGION 1 & 2 ESE	96	\$ 95,149.93	0	\$ -	0.00%	0	\$ -	0.00%	1	1
6610	REGION 3 & 4 ESE	155	\$ 173,497.11	0	\$ -	0.00%	0	\$ -	0.00%	0	0
6630	REGION 5 & 6 ESE	78	\$ 88,511.28	1	\$ 1,229.60	1.39%	1	\$ 1,477.14	1.67%	2	1
0860	ROBINSON SCHOOL SERV CNTR	5	\$ 12,835.55	0	\$ -	0.00%	0	\$ -	0.00%	0	0
2880	SECONDARY ANNEX	0	\$ -	0	\$ -	0.00%	0	\$ -	0.00%	0	0
5330	TITLE I - PROJECT READ ESEA	586	\$ 903,036.47	7	\$ 5,629.67	0.62%	5	\$ 5,165.36	0.57%	0	0
BAYSIDE SERVICE CENTER											
7060	REGION 1	19	\$ 25,809.57	0	\$ -	0.00%	0	\$ -	0.00%	1	0
7020	REGION 2	16	\$ 19,694.51	0	\$ -	0.00%	0	\$ -	0.00%	0	0
7010	REGION 3	13	\$ 17,721.80	0	\$ -	0.00%	0	\$ -	0.00%	1	0
7050	REGION 4	15	\$ 19,167.80	0	\$ -	0.00%	0	\$ -	0.00%	0	0
7030	REGION 5	22	\$ 31,957.64	0	\$ -	0.00%	0	\$ -	0.00%	0	0
7040	REGION 6	1	\$ 1,761.99	0	\$ -	0.00%	1	\$ 1,761.99	100.00%	0	0
TOTALS		1,720	\$ 2,336,259.54	11	\$ 9,790.50	0.42%	9	\$ 9,666.77	0.41%	7	3

*M1 property refers to items unlocated for the first time this year. These items will be active for one more year.

**M2 property has been unlocated for two consecutive years and was retired as "missing" with Board approval in September 2012.

***Deficiencies only include procedural comments, not missing equipment.

PINELLAS COUNTY SCHOOL DISTRICT
Operational Compliance Audit of Schools Payroll
Summary of Deficiencies for Fiscal Year 2011/2012

				Types of Deficiencies			
Cost Center	Cost Center Name	Total Deficiencies Per School OC/Payroll	Total Repeat Deficiencies OC/Payroll	Internal Controls	Attendance Records	Reporting Issues	E-Time / A-Time
1691	Gulfport El	13		4	4	2	3
0681	Paul B. Stephens ESE	3		1	2	0	0
3421	Pinellas Park High	6		3	3	0	0
3751	Sawgrass Lake El	16		6	9	0	1
4611	Tyrone Middle	12		5	2	3	2
Totals		50	0	19	20	5	6

PINELLAS COUNTY SCHOOL DISTRICT

Comprehensive Operational Compliance Audit of Schools Internal Funds

Summary of Deficiencies for Fiscal Year 2011/2012

				Types of Deficiencies				
Cost Center	School Name	Total Deficiencies Per School OC	Total Repeat Deficiencies OC	Internal Controls	Receipts & Deposits	Financial Reporting & Management	Purchasing & Expenditures	Extra Curricular & Fund Raising Activities
0371	Belleair EL	10		0	3	1	6	0
0481	Campbell Park EL	17		0	4	3	10	0
2961	Oldsmar El	7		0	2	1	4	0
3041	Osceola Middle	23		0	6	4	9	4
3391	Pinellas Park Middle	17	5	0	3	2	6	6
Totals		74	5	0	18	11	35	10

PINELLAS COUNTY SCHOOL DISTRICT
Limited Scope Audit of Schools Internal Funds Expenditures
Summary of Deficiencies for Fiscal Year 2011/2012

Cost Center	School Name	Total Deficiencies Per School OC	Total Repeat Deficiencies OC	Purchasing & Expenditures
0051	Anona EL	4	3	4
0111	Azalea EL	4		4
0121	Azalea Middle	3		3
0151	Bauder EL	1	1	1
0161	Bay Point EL	6		6
0171	Bay Point Middle	2		2
0231	Bay Vista Fundamental EL	7	4	7
0251	Bayside High	3		3
0271	Bear Creek EL	3		3
0321	Belcher EL	5	3	5
0391	Blanton EL	8		8
0431	Boca Ciega High	4		4
0441	Brooker Creek EL	9		9
1801	Calvin Hunsinger ESE	1		1
0711	Clearwater High	11	2	11
0751	Countryside High	6		6
0811	Cross Bayou EL	3		3
0851	Curlew Creek EL	5		5
3131	Curtis Fundamental EL	2		2
1821	Doug Jamerson EL	7	2	7
1071	Dunedin EL	0		0
1081	Dunedin High	1		1
1091	Dunedin Highland Middle	3	2	3
6181	East Lake High	5	2	5
1131	Eisenhower EL	6		6
1211	Fairmount Park EL	5	3	5
1341	Frontier EL	2		2
1361	Fuguitt EL	6		6
1481	Garrison-Jones EL	9	9	9
1691	Gulfport EL	6		6
1811	High Point EL	4		4
1781	Highland Lakes EL	0		0
3761	James Sanderlin (K-8)	1		1
1261	John Sexton EL	6		6

PINELLAS COUNTY SCHOOL DISTRICT

Limited Scope Audit of Schools Internal Funds Expenditures

Summary of Deficiencies for Fiscal Year 2011/2012

Cost Center	School Name	Total Deficiencies Per School OC	Total Repeat Deficiencies OC	Purchasing & Expenditures
6281	Lake St. George EL	4		4
1961	Lakeview Fundamental EL	1	1	1
2031	Lakewood High	7	2	7
0141	Largo Middle	4		4
2141	Lealman Avenue EL	4		4
2151	Lealman Intermediate Middle	2		2
0991	Leila Davis EL	7	4	7
4351	Marj Rawlings EL	1		1
2281	Maximo EL	4	3	4
2321	Meadowlawn Middle	9		9
2371	Melrose EL	4	3	4
2431	Mildred Helms EL	4		4
1281	Morgan Fitzgerald Middle	6		6
2531	Mt. Vernon EL	4		4
4591	New Heights EL	7	1	7
2691	North Shore EL	3		3
2641	Northeast High	4		4
2791	Northwest EL	4		4
2861	Oak Grove Middle	6		6
2921	Oakhurst EL	3		3
3021	Orange Grove EL	3	1	3
3031	Osceola High	9		9
3071	Ozona EL	6	5	6
3191	Palm Harbor Middle	2	2	2
0681	Paul B. Stephens ESE	2		2
3281	Pasadena Fundamental EL	7	4	7
1471	Perkins EL	0		0
3391	Pinellas Park EL	5	3	5
3431	Plumb EL	5		5
3461	Ponce de Leon EL	7	3	7
4541	PTEC-Clearwater Campus	5		5
3801	PTEC-St. Pete. Campus	2		2
3231	Richard L. Sanders ESE	3		3
3511	Ridgecrest EL	9		9

PINELLAS COUNTY SCHOOL DISTRICT

Limited Scope Audit of Schools Internal Funds Expenditures

Summary of Deficiencies for Fiscal Year 2011/2012

Cost Center	School Name	Total Deficiencies Per School OC	Total Repeat Deficiencies OC	Purchasing & Expenditures
3731	Safety Harbor EL	3		3
3741	Safety Harbor Middle	8	3	8
3851	San Jose EL	1		1
3871	Sandy Lane EL	8		8
3751	Sawgrass Lake EL	4	4	4
3921	Seminole High	1		1
3931	Seminole Middle	2		2
3371	Seminole Vo Ed Ctr	3		3
3961	Seventy-Fourth Street EL	2		2
4021	Shore Acres EL	5	2	5
4121	Skycrest EL	2	1	2
4171	Skyview EL	3		3
6251	Southern Oak EL	6		6
3781	St. Petersburg High	13	5	13
4381	Sunset Hills EL	8	4	8
4661	Tarpon Springs Fund EL	5	4	5
4521	Tarpon Springs High	4		4
4611	Tyrone Middle	3		3
4771	Westgate EL	3	2	3
4931	Woodlawn EL	6		6
Totals		391	88	391

PINELLAS COUNTY SCHOOL DISTRICT

Financial Audit of Schools Internal Fund Accounts

Summary of Deficiencies for 2011/2012 Fiscal Year

Types of Deficiencies							
Cost Center	Schools	Total Deficiencies Per School	Total Repeat Audit Deficiencies	Internal Control	Banking	Financial Reporting & Management	OSO*
0051	Anona Elementary	0		0	0	0	0
0111	Azalea Elementary	7	2	1	3	3	0
0121	Azalea Middle	0		0	0	0	0
0131	Bardmoor Elementary	3		0	0	3	0
0151	Bauder Elementary	0		0	0	0	0
0161	Bay Point Elementary	1	1	0	0	1	0
0171	Bay Point Middle	7	2	0	3	4	0
0231	Bay Vista Fundamental	2	2	0	0	2	0
0251	Bayside High	1		0	0	1	0
0271	Bear Creek Elementary	2		0	0	2	0
0321	Belcher Elementary	3		0	0	3	0
0371	Belleair Elementary	1		0	0	1	0
0391	Blanton Elementary	4	2	1	0	3	0
0431	Boca Ciega High	4	1	0	0	4	0
0441	Brooker Creek Elementary	6	4	0	0	6	0
1801	Calvin Hunsinger ESE	1		0	0	1	0
0481	Campbell Park Elementary	6	2	0	2	4	0
5750	Career Technical & Adult Ed.	0		0	0	0	0
0712	Clearwater Adult	0		0	0	0	0
0731	Clearwater Fundamental Middle	1		0	0	1	0
0711	Clearwater High School	2		0	0	2	0
3341	Clearwater Intermediate Middle	1		0	0	1	0
0751	Countryside High School	1		0	0	1	0
0811	Cross Bayou Elementary	0		0	0	0	0
0851	Curlew Creek Elementary	0		0	0	0	0
3131	Curtis Fundamental Elementary	2	1	0	1	1	0
6261	Cypress Woods Elementary	0		0	0	0	0
1032	Dixie Hollins Adult	1	1	0	0	1	0
1031	Dixie Hollins High	0		0	0	0	0
1821	Douglas Jamerson Elementary	2	1	0	0	2	0
1071	Dunedin Elementary	2		0	0	2	0
1081	Dunedin High	8	7	0	0	3	5
4061	Dunedin Highland Middle	1		0	0	1	0

* OSO = Outside Support Organization, which include boosters and PTAs & PTSAs

PINELLAS COUNTY SCHOOL DISTRICT
Financial Audit of Schools Internal Fund Accounts
Summary of Deficiencies for 2011/2012 Fiscal Year

Types of Deficiencies							
Cost Center	Schools	Total Deficiencies Per School	Total Repeat Audit Deficiencies	Internal Control	Banking	Financial Reporting & Management	OSO*
6181	East Lake High	1		0	0	1	0
1131	Eisenhower Elementary	3	2	0	0	3	0
1211	Fairmount Park Elementary	4		0	1	1	2
1331	Forest Lakes Elementary	0		0	0	0	0
1341	Frontier Elementary	0		0	0	0	0
1361	Fuguitt Elementary	0		0	0	0	0
1481	Garrison-Jones Elementary	3	1	0	0	3	0
1531	Gibbs High	0		0	0	0	0
1691	Gulfport Elementary	5		1	0	4	0
6351	Gus A. Stavros Institute	0		0	0	0	0
0981	Hamilton Disston ESE	0		0	0	0	0
1811	High Point Elementary	1		0	0	1	0
1781	Highland Lakes Elementary	4	1	0	0	4	0
3761	James Sanderlin K-8	3	1	1	0	2	0
0531	John Hopkins Middle	3		2	0	1	0
1261	John M. Sexton Elementary	9	2	0	3	6	0
3341	Joseph L. Carwise Middle	1		0	0	1	0
6281	Lake St. George Elementary	1		1	0	0	0
1961	Lakeview Fundamental Elementary	6	3	1	1	4	0
2032	Lakewood Community	2	1	0	0	2	0
2021	Lakewood Elementary	3	1	0	0	3	0
2031	Lakewood High	7		1	1	4	1
2081	Largo High	2		0	0	2	0
0141	Largo Middle	0		0	0	0	0
2141	Lealman Avenue Elementary	5	1	0	0	4	1
2151	Lealman Intermediate Middle	2	1	1	0	1	0
0991	Leila G. Davis Elementary	5	2	0	1	4	0
1421	Lynch Elementary	0		0	0	0	0
2261	Madeira Beach Fund. K-8	4	1	0	0	4	0
4351	Marjorie K. Rawlings Elementary	0		0	0	0	0
2281	Maximo Elementary	1	1	0	0	1	0
2301	McMullen-Booth Elementary	4	1	0	0	4	0
2321	Meadowlawn Middle	3	2	1	0	2	0
2371	Melrose Elementary	0		0	0	0	0
2413	Mildred Helms Elementary	3	2	0	0	3	0
1281	Morgan Fitzgerald Middle	1		1	0	0	0
2531	Mount Vernon Elementary	2	1	1	0	1	0

* OSO = Outside Support Organization, which include boosters and PTAs & PTSAs

PINELLAS COUNTY SCHOOL DISTRICT

Financial Audit of Schools Internal Fund Accounts

Summary of Deficiencies for 2011/2012 Fiscal Year

Types of Deficiencies							
Cost Center	Schools	Total Deficiencies Per School	Total Repeat Audit Deficiencies	Internal Control	Banking	Financial Reporting & Management	OSO*
4591	New Heights Elementary	2	1	0	0	2	0
2581	Nina Harris ESE	0		0	0	0	0
2691	North Shore Elementary	1		1	0	0	0
2642	Northeast Community	1		0	0	1	0
2641	Northeast High	3		0	0	3	0
2791	Northwest Elementary	2		0	0	2	0
2861	Oak Grove Middle	6		0	0	6	0
2921	Oakhurst Elementary	1		1	0	0	0
2961	Oldsmar Elementary	0		0	0	0	0
3021	Orange Grove Elementary	0		0	0	0	0
3031	Osceola Fundamental High	2	1	0	0	2	0
3041	Osceola Middle	2		0	0	2	0
3071	Ozona Elementary	1		0	0	1	0
4682	Palm Harbor Community	1		0	0	1	0
3191	Palm Harbor Middle	2		0	0	2	0
4681	Palm Harbor University High	0		0	0	0	0
3281	Pasadena Fundamental Elementary	1		0	0	1	0
0681	Paul B. Stephens ESE	0		0	0	0	0
1471	Perkins Elementary	0		0	0	0	0
3361	Pinellas Central Elementary	2		1	0	1	0
3391	Pinellas Park Elementary	0		0	0	0	0
3421	Pinellas Park High	1		0	0	0	1
3411	Pinellas Park Middle	4	3	1	2	1	0
7091	Pinellas Secondary	2		0	0	2	0
3431	Plumb Elementary	0		0	0	0	0
3451	Ponce de Leon Elementary	6	1	1	2	3	0
4541	PTEC Clearwater	0		0	0	0	0
3801	PTEC St Petersburg	1		0	0	1	0
3231	Richard L. Sanders ESE	2	1	1	0	1	0
3511	Ridgecrest Elementary	3		0	0	3	0

* OSO = Outside Support Organization, which include boosters and PTAs & PTSAs

PINELLAS COUNTY SCHOOL DISTRICT

Financial Audit of Schools Internal Fund Accounts

Summary of Deficiencies for Fiscal Year 2011/2012

Types of Deficiencies							
Cost Center	Schools	Total Deficiencies Per School	Total Repeat Audit Deficiencies	Internal Control	Banking	Financial Reporting & Management	OSO*
3731	Safety Harbor Elementary	2		0	0	2	0
3741	Safety Harbor Middle	4	2	1	0	3	0
3851	San Jose' Elementary	4	2	0	0	4	0
3871	Sandy Lane Elementary	2		0	0	2	0
3751	Sawgrass Lake Elementary	2	1	0	0	2	0
3911	Seminole Elementary	1	1	0	0	1	0
3921	Seminole High	0		0	0	0	0
3931	Seminole Middle	6	2	0	2	4	0
3371	Seminole Vocational Ed	1		0	0	1	0
3961	Seventy-Fourth Street Elementary	0		0	0	0	0
4021	Shore Acres Elementary	2	1	0	1	1	0
4121	Skycrest Elementary	4	3	0	2	2	0
4171	Skyview Elementary	0		0	0	0	0
6251	Southern Oak Elementary	3		1	0	2	0
3781	St. Petersburg High	12	5	2	2	8	0
4331	Starkey Elementary	7	2	0	5	2	0
4381	Sunset Hills Elementary	3	1	0	0	3	0
6271	Sutherland Elementary	3		0	1	2	0
4491	Tarpon Springs Elementary	2		0	0	2	0
4661	Tarpon Springs Fundamental Elementary	1		0	0	1	0
4521	Tarpon Springs High	7	1	0	0	1	6
4581	Tarpon Springs Middle	2	1	0	0	2	0
6151	Thurgood Marshall Fundamental Middle	0		0	0	0	0
2471	Tomlinson Adult	2	1	0	1	1	0
4611	Tyrone Middle	4	2	0	0	1	3
4701	Walsingham Elementary	1		0	0	1	0
4771	Westgate Elementary	1		0	1	0	0
4931	Woodlawn Elementary	1		1	0	0	0
Totals Deficiencies		280	82	24	35	202	19

* OSO = Outside Support Organization, which include boosters and PTAs & PTSAs

**PINELLAS COUNTY SCHOOLS
FINANCIAL STATEMENTS
JUNE 30, 2012**

SCHOOL NAME	Athletics	Music	Classes	Clubs	Departments	Trusts	General	Total	School District Trust	Principal's Monthly Total
Adult & Vocational Schools										
CLEARWATER ADULT ED CTR	0.00	0.00	0.00	0.00	809.78	0.00	12,235.98	13,045.76	0.00	13,045.76
DIXIE HOLLINS ADULT ED CTR	0.00	0.00	0.00	0.00	0.00	3,175.87	869.32	4,045.19	7,794.00	11,839.19
LAKEWOOD COMMUNITY	0.00		0.00	0.00	0.00	0.00	1,427.40	1,427.40	0.00	1,427.40
NORTHEAST COMMUNITY	0.00	0.00	0.00	0.00	0.00	26.00	438.04	464.04	1,617.60	2,081.64
PALM HARBOR COMMUNITY	0.00	0.00	0.00	0.00	0.00	580.00	2,390.21	2,970.21	2,228.00	5,198.21
PTEC/CLEARWATER*	0.00	0.00	9,574.46	23,279.77	312,232.00	137,184.61	128,239.41	610,510.25	72,212.06	682,723.32
PTEC/ST PETERSBURG**	0.00	0.00	3,751.63	31,207.59	355,513.64	79,898.61	128,771.22	599,142.69	-3,457.99	595,652.20
TOMLINSON ADULT LEARNING CTR	0.00	0.00	0.00	0.00	805.79	5,774.87	9,386.98	15,967.64	7,063.67	23,031.31
WORKFORCE DEVELOPMENT	0.00	0.00	1,524.65	0.00	8,304.92	0.00	37,265.91	47,095.48	4,027.82	51,123.30
High Schools										
BAYSIDE HIGH SCHOOL	0.00	0.00	1,204.21	66.19	2,677.03	535.67	12,375.27	16,858.37	0.00	16,858.37
BOCA CIEGA HIGH	20,673.73	916.94	2,051.29	19,732.83	22,235.31	7,859.73	30,124.53	103,594.36	0.00	103,594.36
CLEARWATER HIGH	8,034.08	7,857.16	11,260.56	23,600.32	31,298.60	18,449.94	13,795.59	114,296.25	34,266.06	148,562.31
COUNTRYSIDE HIGH	8,246.92	1,116.53	3,678.05	8,450.69	22,402.62	50,026.92	31,959.93	125,881.66	0.00	125,881.66
DIXIE HOLLINS HIGH	19,006.68	2,798.19	8,739.46	19,312.70	17,531.54	21,974.02	46,677.65	136,040.24	262.55	136,302.79
DUNEDIN HIGH	11,292.66	26,506.40	29,444.56	12,644.22	45,551.18	16,162.25	24,481.65	166,082.92	2,500.00	168,582.92
EAST LAKE HIGH	15,462.44	10,123.56	21,171.36	50,913.23	23,653.32	31,796.83	72,351.44	225,472.18	60.00	225,532.18
GIBBS HIGH	3,646.66	32,328.50	9,574.61	18,427.16	53,964.78	10,717.97	13,580.03	142,239.71	249.92	142,489.63
LAKEWOOD HIGH	16,719.66	3,216.03	14,655.11	42,393.37	36,770.48	26,956.33	8,193.48	148,904.46	237.12	149,141.58
LARGO HIGH	8,882.08	5,712.87	9,975.67	8,277.53	38,093.57	15,776.11	61,896.87	148,614.70	0.00	148,614.70
NORTHEAST HIGH	13,681.29	1,376.34	15,781.34	15,722.23	71,819.40	76,133.99	83,271.18	277,785.77	1,313.19	279,098.96
OSCEOLA HIGH	44,816.45	2,696.07	28,045.05	24,659.27	116,670.47	16,361.55	38,547.27	271,796.13	5.00	271,801.13
PALM HARBOR UNIVERSITY HIGH	25,415.97	4,505.56	13,156.84	44,623.65	46,757.55	52,902.02	54,198.02	241,559.61	177.95	241,737.56
PINELLAS PARK HIGH	26,725.07	1,416.81	10,233.55	24,378.02	41,016.15	27,793.93	70,878.39	202,441.92	0.00	202,441.92
SEMINOLE HIGH	43,549.91	36,269.31	19,180.58	32,952.43	55,987.69	39,335.04	234,638.55	461,913.51	2,652.04	464,565.55
SEMINOLE VOCATIONAL ED CTR	0.00	0.00	0.00	8,118.70	16,616.60	3,494.47	3,780.31	32,010.08	0.00	32,010.08
ST PETERSBURG HIGH	31,690.23	3,949.06	10,467.13	49,638.82	66,997.38	22,323.61	51,949.89	237,016.12	0.00	237,016.12
TARPON SPRINGS HIGH	14,583.54	12,345.39	23,706.08	20,700.65	51,684.57	26,458.92	68,661.78	218,140.93	0.00	218,140.93

**PINELLAS COUNTY SCHOOLS
FINANCIAL STATEMENTS
JUNE 30, 2012**

SCHOOL NAME	Athletics	Music	Classes	Clubs	Departments	Trusts	General	Total	School District Trust	Principal's Monthly Total
Middle Schools										
AZALEA MIDDLE	2,235.87	2,579.96	76.77	829.87	3,322.51	14,419.03	6,441.49	29,905.50	2.03	29,907.53
BAY POINT MIDDLE	213.63	596.40	4,481.60	4,538.09	5,138.81	20,398.21	6,037.86	41,404.60	0.00	41,404.60
CLEARWATER INTERMEDIATE	0.00	169.21	128.47	201.75	290.52	3,146.71	3,171.64	7,108.30	0.00	7,108.30
CLEARWATER FUND. MIDDLE	0.00	16,002.87	600.19	10,380.57	16,047.93	51,210.27	14,407.13	108,648.96	0.00	108,648.96
DUNEDIN HIGHLAND MIDDLE	1,359.99	10,824.70	276.43	2,411.36	18,235.14	28,392.70	14,318.59	75,818.91	0.00	75,818.91
JOHN HOPKINS	984.72	1,770.44	0.00	1,765.55	9,485.12	8,722.49	9,026.26	31,754.58	315.00	32,069.58
JOSEPH L. CARWISE MIDDLE	692.05	8,651.16	0.00	7,445.28	17,258.66	13,749.56	14,658.49	62,455.20	0.00	62,455.20
LARGO MIDDLE	3,219.40	4,677.22	5,999.82	1,268.97	14,547.01	6,529.21	9,065.40	45,307.03	0.00	45,307.03
LEALMAN INTERMEDIATE	0.00	0.00	267.35	1,079.85	3,973.25	3,083.21	7,998.75	16,402.41	0.00	16,402.41
MEADOWLAWN MIDDLE	1,393.42	11,162.39	14.97	8,007.48	7,841.47	18,790.36	24,285.11	71,495.20	0.00	71,495.20
MORGAN E. FITZGERALD MIDDLE	122.22	19,309.33	0.00	2,461.72	8,629.93	4,940.92	6,518.55	41,982.67	0.00	41,982.67
OAK GROVE MIDDLE	228.41	6,270.24	3.46	3,390.05	15,927.08	21,570.00	8,423.35	55,812.59	42.75	55,855.34
OSCEOLA MIDDLE	301.16	3,743.57	0.00	2,729.54	5,741.52	11,661.31	6,328.82	30,505.92	0.00	30,505.92
PALM HARBOR MIDDLE	2,429.38	3,264.17	0.00	9,329.43	17,251.91	21,634.60	35,572.28	89,481.77	0.00	89,481.77
PINELLAS PARK MIDDLE	429.01	204.90	0.00	1,523.82	2,962.87	9,227.06	3,324.88	17,672.54	0.00	17,672.54
SAFETY HARBOR MIDDLE	3,168.38	15,409.16	0.00	2,753.17	6,653.67	31,435.19	33,013.80	92,433.37	0.00	92,433.37
SEMINOLE MIDDLE	3,144.46	14,351.38	0.00	1,608.07	12,624.73	11,060.86	32,980.47	75,769.97	0.00	75,769.97
TARPON SPRINGS MIDDLE	1,657.38	5,158.36	1,245.00	3,350.62	9,822.93	14,476.21	22,965.69	58,676.19	0.00	58,676.19
THURGOOD MARSHALL FUND. MIDDLE	4.56	9,628.00	422.35	1,697.91	14,763.77	9,387.78	8,848.46	44,752.83	0.00	44,752.83
TYRONE MIDDLE	262.75	612.73	625.10	205.69	3,286.60	13,587.32	2,559.05	21,139.24	230.83	21,370.07
ESE and Multi-Grade Level Centers										
CALVIN A. HUNSINGER	0.00	0	0	30.29	2419.36	5613.11	4334.18	12,396.94	0	12,396.94
GUS A. STAVROS	0.00	0	0	0	26455.05	101.87	21071.12	47,628.04	0	47,628.04
HAMILTON DISSTON	0.00	0.00	0.00	0.00	873.62	776.25	1,979.08	3,628.95	0.00	3,628.95
JAMES B. SANDERLIN K-8	0.00	2,615.67	17.14	1,232.94	0.00	5,858.78	3,706.32	13,430.85	0.00	13,430.85
MADEIRA BEACH FUND. K-8	-1,193.45	8,259.23	472.26	2,939.30	26,919.39	42,476.25	18,951.94	98,824.92	0.00	98,824.92
NINA HARRIS ESE CENTER	0.00	0.00	0.00	301.63	4,567.50	16,059.96	14,833.89	35,762.98	9.30	35,772.28
PINELLAS SECONDARY	0.00	0.00	0.00	484.35	96.29	8,981.42	28,306.76	37,868.82	0.00	37,868.82
PAUL B. STEPHENS ESE CENTER	0.00	155.05	36.00	0.00	2,770.61	22,064.91	14,613.90	39,640.47	0.00	39,640.47
RICHARD L. SANDERS ESE CTR	0.00	0.00	0.00	16.00	1,965.93	1,565.13	564.10	4,111.16	0.00	4,111.16

**PINELLAS COUNTY SCHOOLS
FINANCIAL STATEMENTS
JUNE 30, 2012**

SCHOOL NAME	Athletics	Music	Classes	Clubs	Departments	Trusts	General	Total	School District Trust	Principal's Monthly Total
Elementary Schools										
ANONA ELEMENTARY	0.00	4.00	0.00	82.85	2,911.79	8,686.51	17,885.27	29,570.42	0.00	29,570.42
AZALEA ELEMENTARY	0.00	167.41	0.00	33.01	2,793.42	4,536.46	6,684.65	14,214.95	0.00	14,214.95
BARDMOOR ELEMENTARY	0.00	0.00	164.38	643.32	888.22	7,336.83	13,923.78	22,956.53	10.00	22,966.53
BAUDER ELEMENTARY	0.00	277.38	15.09	931.07	762.45	33,138.57	19,122.57	54,247.13	0.00	54,247.13
BAY POINT ELEMENTARY	0.00	263.00	78.44	218.00	6,966.50	8,351.45	47,191.76	63,069.15	170.00	63,239.15
BAY VISTA FUND. ELEMENTARY	0.00	472.70	161.86	828.64	2,380.18	14,825.09	7,922.63	26,591.10	0.00	26,591.10
BEAR CREEK ELEMENTARY	0.00	16.62	153.34	181.62	830.54	3,250.61	7,274.81	11,707.54	0.00	11,707.54
BELCHER ELEMENTARY	0.00	294.63	0.00	8.00	3,978.23	11,562.42	9,064.91	24,908.19	0.00	24,908.19
BELLEAIR ELEMENTARY	0.00	0.00	0.00	0.00	280.72	10,403.76	12,969.44	23,653.92	16.95	23,670.87
BLANTON ELEMENTARY	0.00	1,968.19	0.00	92.85	458.74	9,069.24	6,285.66	17,874.68	23.00	17,897.68
BROOKER CREEK ELEMENTARY	0.00	32.77	0.00	0.00	6,512.58	15,660.91	37,261.12	59,467.38	84.38	59,551.76
CAMPBELL PARK ELEMENTARY	0.00	7.54	302.66	186.30	39.36	2,535.31	3,485.50	6,556.67	0.00	6,556.67
CROSS BAYOU ELEMENTARY	0.00	17.60	3.46	0.00	2,849.97	7,590.43	5,257.52	15,718.98	0.30	15,719.28
CURLEW CREEK ELEMENTARY	0.00	3,267.96	0.00	9.43	4,992.04	11,205.75	2,667.31	22,142.49	340.00	22,482.49
CURTIS FUND. ELEMENTARY	0.00	0.00	0.00	0.00	5,606.76	6,148.87	15,652.80	27,408.43	10.00	27,418.43
CYPRESS WOODS ELEMENTARY	0.00	3,026.75	0.00	140.43	5,282.69	33,563.87	23,231.49	65,245.23	0.00	65,245.23
DOUGLAS L. JAMERSON EL	0.00	1,364.41	2,898.21	2,349.04	90.04	22,112.95	7,831.69	36,646.34	0.00	36,646.34
DUNEDIN ELEMENTARY	0.00	0.00	445.53	0.00	970.88	6,611.11	18,063.00	26,090.52	0.00	26,090.52
EISENHOWER ELEMENTARY	0.00	0.00	0.00	0.00	3,887.45	3,966.04	9,482.15	17,335.64	0.00	17,335.64
FAIRMOUNT PARK ELEMENTARY	0.00	0.00	380.82	248.61	152.02	2,167.66	2,556.75	5,505.86	0.00	5,505.86
FOREST LAKES ELEMENTARY	0.00	150.98	0.00	776.67	5,218.17	16,307.01	5,771.88	28,224.71	0.00	28,224.71
FRONTIER ELEMENTARY	0.00	0.00	3,087.32	129.79	6,994.97	20,705.25	8,511.92	39,429.25	0.00	39,429.25
FUGUITT ELEMENTARY	0.00	72.00	59.47	210.02	3,040.23	8,477.22	8,312.04	20,170.98	0.00	20,170.98
GARRISON-JONES ELEMENTARY	0.00	3,361.14	220.16	2,638.63	230.93	23,296.07	7,460.68	37,207.61	0.72	37,208.33
GULFPORT ELEMENTARY	0.00	0.00	0.00	0.00	2,055.10	5,226.81	11,221.43	18,503.34	385.00	18,888.34
HIGH POINT ELEMENTARY	0.00	0.00	0.00	165.90	2,231.51	8,857.51	6,179.64	17,434.56	6.00	17,440.56
HIGHLAND LAKES ELEMENTARY	0.00	0.00	39.12	0.00	2,246.53	4,539.58	11,690.18	18,515.41	1.00	18,516.41
JOHN M. SEXTON ELEMENTARY	0.00	199.59	472.64	571.57	3,533.61	8,965.59	4,127.57	17,870.57	0.00	17,870.57
LAKE ST. GEORGE ELEMENTARY	0.00	2,349.34	493.09	165.35	5,631.42	13,167.03	2,753.31	24,559.54	6.00	24,565.54
LAKEVIEW FUNDAMENTAL ELEM	0.00	76.76	0.00	2,149.30	4,406.12	5,831.58	14,583.04	27,046.80	0.00	27,046.80
LAKEWOOD ELEMENTARY	0.00	2,158.47	0.00	60.00	4,171.23	3,164.72	5,434.38	14,988.80	0.00	14,988.80

**PINELLAS COUNTY SCHOOLS
FINANCIAL STATEMENTS
JUNE 30, 2012**

SCHOOL NAME	Athletics	Music	Classes	Clubs	Departments	Trusts	General	Total	School District Trust	Principal's Monthly Total
Elementary Schools Continued										
LEALMAN AVE ELEMENTARY	0.00	117.04	365.51	0.46	3,596.85	4,840.69	8,505.21	17,425.76	0.00	17,425.76
LEILA G. DAVIS ELEMENTARY	0.00	271.07	496.74	266.22	11,794.08	20,658.54	4,417.83	37,904.48	1,385.01	39,289.49
LYNCH ELEMENTARY	0.00	471.35	0.00	0.00	2,572.30	2,011.28	46,266.87	51,321.80	0.00	51,321.80
MARJORIE K. RAWLINGS ELEM	0.00	0.00	1,027.99	0.00	3,335.56	9,327.82	8,530.50	22,221.87	0.00	22,221.87
MAXIMO ELEMENTARY	0.00	1,038.54	0.00	78.30	2,888.75	6,472.28	7,940.48	18,418.35	0.00	18,418.35
MCMULLEN-BOOTH ELEMENTARY	0.00	0.00	6,347.21	601.98	6,770.37	11,076.66	8,802.77	33,598.99	0.00	33,598.99
MELROSE ELEMENTARY	0.00	0.00	0.00	0.00	2,159.87	5,090.54	3,844.57	11,094.98	0.00	11,094.98
MILDRED HELMS ELEMENTARY	0.00	400.54	0.00	0.00	4,617.28	6,630.26	21,408.55	33,056.63	0.00	33,056.63
MOUNT VERNON ELEMENTARY	0.00	118.22	1,190.15	399.02	2,245.79	11,390.03	18,368.35	33,711.56	320.00	34,031.56
NEW HEIGHTS ELEMENTARY	0.00	971.00	63.89	1.24	3,902.07	3,697.67	4,310.53	12,946.40	0.00	12,946.40
NORTH SHORE ELEMENTARY	0.00	64.01	613.06	0.00	6,815.69	4,853.02	4,776.00	17,121.78	0.00	17,121.78
NORTHWEST ELEMENTARY	0.00	31.71	0.10	0.00	3,627.23	2,407.65	7,211.21	13,277.90	28.00	13,305.90
OAKHURST ELEMENTARY	0.00	1,993.11	0.00	128.66	3,459.62	16,970.18	10,414.81	32,966.38	0.00	32,966.38
OLDSMAR ELEMENTARY	0.00	0.00	1,331.22	4.29	4,635.67	17,856.09	17,733.69	41,560.96	0.00	41,560.96
ORANGE GROVE ELEMENTARY	0.00	485.02	0.00	0.00	678.28	13,759.92	13,055.16	27,978.38	0.00	27,978.38
OZONA ELEMENTARY	0.00	0.00	145.53	637.53	8,311.47	42,423.85	15,173.00	66,691.38	0.00	66,691.38
PASADENA FUND. ELEM	0.00	437.91	332.95	0.00	2,713.63	13,547.03	12,900.49	29,932.01	0.00	29,932.01
PERKINS ELEMENTARY	0.00	5,696.45	0.00	161.08	2,154.31	6,945.93	14,083.66	29,041.43	0.00	29,041.43
PINELLAS CENTRAL ELEMENTARY	0.00	0.00	0.00	1,212.39	31.76	9,072.30	8,976.69	19,293.14	0.00	19,293.14
PINELLAS PARK ELEMENTARY	0.00	9.00	12.00	79.58	3,976.25	7,348.13	4,796.31	16,221.27	0.00	16,221.27
PLUMB ELEMENTARY	0.00	0.00	321.71	2.19	5,928.21	18,889.80	11,399.56	36,541.47	0.00	36,541.47
PONCE DE LEON ELEMENTARY	0.00	0.00	1,156.43	0.00	3,234.99	19,318.17	5,836.65	29,546.24	0.00	29,546.24
RIDGECREST ELEMENTARY	0.00	345.94	0.00	1,204.26	19,888.97	12,821.01	8,880.61	43,140.79	0.00	43,140.79
SAFETY HARBOR ELEMENTARY	0.00	43.07	1,433.08	1,246.71	2,680.01	18,849.94	14,420.48	38,673.29	0.00	38,673.29
SAN JOSE ELEMENTARY	0.00	64.36	0.00	539.72	1,236.71	3,445.27	1,743.95	7,030.01	0.00	7,030.01
SANDY LANE ELEMENTARY	0.00	0.00	12.25	118.97	1,042.57	6,503.32	15,009.95	22,687.06	0.00	22,687.06
SAWGRASS LAKE ELEMENTARY	0.00	26.50	1.63	0.00	6,367.06	2,119.02	15,461.68	23,975.89	0.00	23,975.89
SEMINOLE ELEMENTARY	0.00	41.13	0.00	1,186.52	27,196.83	7,163.02	13,978.53	49,566.03	0.00	49,566.03
SEVENTY-FOURTH ST ELEMENTARY	0.00	401.82	0.00	40.00	2,652.49	8,028.32	11,686.26	22,808.89	0.00	22,808.89
SHORE ACRES ELEMENTARY	0.00	0.00	21.97	0.00	3,681.75	4,157.64	3,931.90	11,793.26	0.00	11,793.26
SKYCREST ELEMENTARY	0.00	3,248.25	4.25	1,975.77	3,038.63	3,725.73	4,862.47	16,855.10	0.00	16,855.10

PINELLAS COUNTY SCHOOLS
FINANCIAL STATEMENTS
JUNE 30, 2012

SCHOOL NAME	Athletics	Music	Classes	Clubs	Departments	Trusts	General	Total	School District Trust	Principal's Monthly Total
SKYVIEW ELEMENTARY	0.00	3.87	12.43	313.71	915.11	3,912.65	14,908.63	20,066.40	0.00	20,066.40
SOUTHERN OAK ELEMENTARY	0.00	0.00	0.00	0.00	2,731.97	1,986.31	9,169.76	13,888.04	0.00	13,888.04
STARKEY ELEMENTARY	0.00	256.67	32.05	118.15	7,698.97	7,792.72	20,483.31	36,381.87	0.00	36,381.87
SUNSET HILLS ELEMENTARY	0.00	0.00	0.00	0.00	2.96	11,699.62	5,979.32	17,681.90	1,110.00	18,791.90
SUTHERLAND ELEMENTARY	0.00	8.95	1,273.00	6,170.33	5,343.27	18,973.47	13,417.91	45,186.93	0.00	45,186.93
TARPON SPRINGS ELEMENTARY	0.00	768.09	85.54	346.60	11,159.96	17,059.06	8,542.04	37,961.29	18.91	37,980.20
TARPON SPRINGS FUND ELEMENTARY	0.00	0.00	0.00	1,795.72	3,871.40	8,827.88	3,904.97	18,399.97	0.00	18,399.97
WALSINGHAM ELEMENTARY	0.00	0.00	27.40	21.95	163.84	2,717.65	7,786.44	10,717.28	0.00	10,717.28
WESTGATE ELEMENTARY	0.00	0.00	0.00	0.00	0.00	2,729.04	19,047.81	21,776.85	0.00	21,776.85
WOODLAWN ELEMENTARY	0.00	0.00	33.54	123.69	505.01	1,323.55	16,259.77	18,245.56	0.00	18,245.56
TOTAL	333,080.71	335,413.72	287,160.32	582,678.11	1,981,289.49	1,852,305.21	2,448,783.22	7,820,710.77	137,724.17	7,958,403.45
* PTEC/Clearwater/Account Receivable amount of \$1.01 is incorporated in the total.										
* *PTEC/St. Petersburg/Account Receivable amount of \$-32.50 is incorporated in the total.										