



PINELLAS
EDUCATION
FOUNDATION

WHAT WE DO



www.pinellaseducation.org

WHO WE ARE

A coalition of business and community leaders who work together to enhance and improve educational opportunities in Pinellas County





What is Take Stock in Children?

This program provides a unique opportunity for deserving low-income students, to break the cycle of poverty through scholarships, mentors and hope. We offer our students Florida Prepaid two or four year college scholarships, caring volunteer mentors and hope for a better life. Our comprehensive services start in middle school, continue through high school and last all the way through college graduation.



What is a mentor?

Mentors provide support, guidance and encouragement. A mentor will change a life by helping a student build a solid foundation of values, establish goals, improve their academic and life skills, while developing their self-esteem and confidence.

How do I become a mentor?

Attend a 2-hour training and make a one hour a week commitment to meet with a student at school during school hours.

It might be the best hour of your week.



BECOME A
MENTOR TODAY!
TAKESTOCKINCHILDREN.ORG

Pinellas Take Stock in Children/Doorways Scholarship Program

Pinellas County Take Stock in Children/Doorways Scholar Snapshot

Schools in Pinellas County with a TSIC/DW program:

Middle Schools: Azalea, Bay Point, Clearwater Fundamental, Clearwater Intermediate, John Hopkins, Joseph Carwise, Largo, Lealman Intermediate, Madeira Beach Fundamental, Meadowlawn, Morgan Fitzgerald, Oak Grove, Osceola, Palm Harbor, Pinellas Park, Safety Harbor, Seminole, Tarpon Springs, Thurgood Marshall Fundamental and Tyrone

High Schools: Boca Ciega, Clearwater, Countryside, Dixie Hollins, Dunedin, East Lake, Lakewood, Largo, Northeast, Osceola Fundamental, Palm Harbor University, Pinellas Park, Seminole, St. Petersburg, St. Petersburg Collegiate, and Tarpon Springs

Current Take Stock in Children Scholars per school level:







Middle School:	304	High School:	914
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Take Stock in Children Alumni (active in college/college grad):

Active in College: 1,289

College Graduates: 244

PINELLAS COUNTY CAN PARTNER WITH THE PINELLAS TAKE STOCK IN CHILDREN/DOORWAYS PROGRAM IN MANY WAYS:

-  Allow county employees to **mentor/tutor** at a local school during business hours through our **Change a Life over Lunch** initiative (please see enclosed sample administrative policy)
-  Host Mentor Training Workshops at libraries or community centers
-  Establish a payroll deduction campaign **to raise funds** to provide more scholarships
-  Invite local chambers of commerce, businesses, individuals, and civic/social organizations to join you and **make a difference** in the lives of worthy, at-risk students in your county
-  Spread the word about the Pinellas Take Stock in Children/Doorways program via website, mailers, and social media platforms
-  Form a team and **participate** in our annual Strides for Education 5K Walk/Run (this is a great way to support your current wellness initiatives)

OUR COMMITMENT:

We will tailor a personalized plan for the county, supply branded collateral, conduct on-site mentor training workshops, and provide logistical support and contact information for your local schools. We will also recognize the county on our website, social media platforms and extend invitations to attend Pinellas Take Stock in Children events. Staff members and TSIC/DW Scholars are available to speak at city council meetings.

What is the Pinellas Take Stock in Children/Doorways program?

This program provides a unique opportunity for deserving low-income students, many from minority families, to escape the cycle of poverty through education and a caring mentor. We offer our students Florida Prepaid a two or four year college scholarship, caring volunteer mentors and hope for a better life. Our comprehensive services start in middle school, continue through high school and include their transition into college.

What does a scholarship cost?

Donor contributions are matched dollar-for-dollar by the Florida Prepaid Foundation. That means that every contribution, no matter the size, will be doubled in value. Currently, the cost of a two year scholarship is \$3,950 and the cost of a 4 year scholarship is \$7,950, both will be fully matched to fund one deserving student's college education.

How does a student gain entrance to the program?

Through an online application process; parents, relatives, friends and teachers may nominate students for a TSIC Scholarship. A scholarship may be awarded in grades 6-10. Students being nominated must have a "C" or better in each class and have financial need to be considered and be participating in the free and reduced lunch program at their school. Nominees are reviewed and interviewed at their school. The schools will submit to the Foundation eligible nominees. At this time, parents are notified and required to submit to the Pinellas Education Foundation their most recent tax returns to verify financial eligibility. The number of students will be determined by the geographic number of scholarships available.

How many students are eligible for this program?

There are approximately 40,000 students in Pinellas County who are eligible for this scholarship.

What happens once a student is in the program?

Students selected attend a contract signing with their parent/guardian. At this gathering students sign a contractual obligation to attend school regularly, meet with a mentor, maintain at least a "C" in all classes, study for tests, complete homework assignments and remain crime and drug free. All TSIC/DW scholars are required to write a thank you letter updating their sponsor each year. These letters are shared with the donors.

Can a student be removed from the program?

Sadly, yes. If a student fails to maintain the contract they may be removed. When a student is out of compliance, a student advocate is sent to meet with the child and craft a plan for positive outcomes. If after two semesters the student has not become compliant, a certified letter is sent to the home notifying the parent/child of pending withdrawal from the program with an opportunity for appeal. The student may submit the appeal request, at which time a TSIC/DW committee (made up of district staff and community leaders) reviews and determines if the student is removed.

What benefit does this program provide to my community?

Students who participate in the TSIC/DW scholarship program have a higher graduation rate from high school (93%). TSIC participants have a dedicated student advocate who provide continuous assistance and intervention services. Parents remain engaged in their child's academic and personal development.

How can our employees and constituents help contribute to a scholarship?

Contributions of any size will be matched dollar for dollar. Employers may choose to establish a payroll deduction campaign. Employees may work directly with the Pinellas Education Foundation and have a monthly deduction cycle established (paying by check or credit card).

How can our employees become mentors? Why is this important?

The Pinellas Education Foundation works closely with Pinellas County Schools to train mentors. As an employer, you can have a mentor training held onsite. It is important for employees to consider being mentors. All TSIC/DW scholars are paired with a mentor. Mentors provide support, guidance and encouragement. A mentor will change a life by helping a student build a solid foundation of values, establish goals, improve their academic and life skills, while developing their self-esteem and confidence.

What happens after high school graduation?

When a TSIC/DW scholar enters 12th grade, our college advocate contacts them. There are multiple meetings throughout their senior year. These meetings are meant to provide a smooth transition for the child into post-secondary school. Once attending college, yearly updates and thank you letters are required.

What is the Pinellas Education Foundation's role in this program?

The Pinellas Education Foundation is the fiscal agent for the Florida Prepaid scholarship and the program manager for the Pinellas Take Stock in Children/Doorways program. We will ensure that the TSIC/DW scholar meets all contractual obligations. Each year this program is monitored by an outside auditing house. We are proud to report no accounting findings.

CITY OF ST. PETERSBURG ADMINISTRATIVE POLICY**#010608****SUBJECT: School Volunteering
and Mentoring****APPROVAL: Bill Foster, Mayor****EFFECTIVE DATE: 01/29/09****REPLACES POLICY DATED: 08/15/02**

Synopsis: The City, through its programs and services, is committed to the youth in our community in several ways including a broad array of programs for children, library programs, and the employee school volunteer program. This policy describes the guidelines for employees wishing to participate in the school volunteer programs, St. Pete Reads, or other initiatives as approved by the School Programs Administrator.

Policy:

1. The City supports the participation of its employees in the school volunteer programs, and encourages employees to participate in one of the volunteer opportunities either on or off duty. The City has set a goal of five percent (5%) participation of its employees in the available school volunteer opportunities.
2. Two volunteer opportunities are currently available to City employees through this program: the School Volunteer Program and St. Pete Reads. Volunteer mentors in the School Volunteer Program support the Doorways Scholarship Program as mentors and provide in-school tutors. The Mayor's Mentors Program focuses on mentoring Doorways scholars beginning with sixth graders at middle schools in St. Petersburg. The School Volunteer Program is sponsored by the Pinellas County School System, and provides several options to tutor or mentor students in one of the System's forty-three schools within the City. Employees may volunteer during the hours schools are in session, as established by the school and the volunteer. St. Pete Reads is a reading program developed to help children to learn to read at or above grade level by the third grade, and operates in five of the City's recreational facilities and the James Weldon Library. Employees volunteer their time between 3:30 and 5:00 p.m.
3. Employees wishing to participate in the Mayor's Mentors and School Volunteer program should contact the School Programs Office at 892-5189. Employees wishing to volunteer in the St. Pete Reads program should contact the Recreation Department, 893-7441.
4. Full-time employees may utilize one hour of paid work time per week to mentor or tutor a child in one of the two approved programs, if the tutoring or mentoring is performed during the employee's normally scheduled working hours.
5. Employees must register with the Recreation Department or the School Programs Office to participate in the respective volunteer programs in order to utilize paid City time for their volunteer activities and associated travel time. Documentation of volunteer time should be recorded at the volunteer site and on the employees' time sheets utilizing the mentoring/school volunteering code established by Payroll.

Contact: School Programs Office, Recreation Department

Florida Prepaid Scholarship Investment by High School



School	# of PCS Students	Scholarship Value	# in College/Alumni	Scholarship Value	Total Students	Total Invested
Boca Ciega High	85	\$1,052,470.00	142	\$1,527,469.80	227	\$2,579,939.80
Clearwater High	49	\$606,718.00	77	\$836,009.10	126	\$1,442,727.10
Countryside High	30	\$371,460.00	76	\$812,653.20	106	\$1,184,113.20
Dixie Hollins High	39	\$482,898.00	57	\$603,320.70	96	\$1,086,218.70
Dunedin High	28	\$346,696.00	66	\$696,309.00	94	\$1,043,005.00
East Lake High	23	\$284,786.00	41	\$433,209.90	64	\$717,995.90
Gibbs High	87	\$1,077,320.00	146	\$1,491,340.20	233	\$2,568,660.20
Lakewood High	65	\$804,830.00	140	\$1,437,573.60	205	\$2,242,403.60
Largo High	25	\$306,550.00	74	\$796,787.40	99	\$1,103,337.40
Northeast High	94	\$1,163,908.00	187	\$1,998,580.50	281	\$3,162,488.50
Osceola Fundamental High	87	\$1,072,320.00	52	\$548,233.20	139	\$1,620,553.20
Palm Harbor Univ. High	49	\$606,718.00	113	\$1,226,469.90	162	\$1,833,187.90
Pinellas Park High	52	\$643,864.00	140	\$1,530,111.60	192	\$2,173,975.60
Seminole High	25	\$306,550.00	79	\$845,705.70	104	\$1,152,255.70
St. Pete Collegiate High	26	\$321,932.00	33	\$326,562.30	59	\$648,494.30
St. Pete High	115	\$1,423,930.00	209	\$2,111,412.30	324	\$3,535,342.30
Tarpon Springs High	31	\$383,842.00	61	\$665,898.30	92	\$1,049,740.30
Total number of students/value	910	\$11,256,792.00	1693	\$17,887,646.70	2,603	\$29,144,438.70

There are also approximately 235 TSIC/Doorways Scholarship recipients currently in our Middle Schools.
We will be adding 300 new students to the TSIC/Doorways Scholarship Program in Spring 2013.



Help Break the Cycle of Poverty
Pinellas Take Stock in Children Scholarship Program White Paper
May 1, 2013

Through the support of businesses, civic groups, a myriad of organizations and individuals who care enough to invest their resources in the future of our school children, the Pinellas Take Stock in Children Scholarship Initiative (formerly known as the Doorways program), is giving low-income students the opportunity to work toward the attainable goal of a college education. While Take Stock in Children provides those necessary college tuition funds, this comprehensive program offers so much more including mentors who provide inspiration and guidance and school-based ambassadors who monitor student progress and enhance student learning through enrichment activities. The Pinellas Take Stock in Children program is part of the statewide Take Stock in Children program that started right here in Pinellas County 20 years ago.

Donor contributions are matched dollar-for-dollar which means that every contribution, no matter the size, will be doubled in value. Currently, the cost of a 2 year scholarship is \$4,000, which will be matched first by the Pinellas Education Foundation and then matched by the Florida Prepaid Foundation to fund one deserving student's college education. Prices annually increase in the summer when Florida Prepaid comes out with their new pricing.

Students may be nominated for a Take Stock Scholarship in grades 6 - 10. If awarded, they will receive the opportunity for a two-year college tuition scholarship or technical school training by fulfilling a contractual obligation to attend school regularly, maintain at least a "C" in all classes, have good discipline, study for tests, complete homework assignments and remain crime and drug free.

There are over 1,200 students in the program spread out amongst all of the traditional middle schools and high schools in Pinellas County public schools. The mentor/mentee relationship is a vital part of the success of the students in the program. Mentors are trained, caring adults who work one on one or in small groups with our Take Stock scholars during school hours on school campuses. Qualified mentors are provided with a comprehensive toolkit to facilitate one-hour face-to-face meetings with students, generally during the child's lunchtime. We currently have just over 600 mentors that are providing this support to 92% of the students in the program. It is the goal to have a mentor for every student in the program, so we need your help! Please encourage the employees of your organization to help the next generation by becoming a mentor today and change a life over lunch!



GIVE THE GIFT OF TIME... MENTORS NEEDED!

What is a Mentor?

A mentor is a caring, compassionate adult who chooses to devote their time to a young person, offering them support, guidance, and encouragement. If you can donate one hour per week, you can change a life by helping a child build a solid foundation of values, establish goals, improve their academic and life skills, while developing their self-esteem and confidence.

Why Mentor?

Our success rate at Take Stock In Children/Doorways is a result of a comprehensive approach provided by our program. One of the key and proven success factors is the role of the mentor. More and more people want to have a lasting, profound impact in their community. They understand that the commitment of becoming a mentor can change a child's life while helping them grow personally. Can you remember adults who paid attention to you; who believed in you; and who guided you during your childhood? These individuals served as mentors. Wouldn't you like to have someone think of you as their life-changing, trusted mentor?

Where & When Does Mentoring Occur?

Mentoring sessions range from 45-60 minutes and occur at a school near your home or workplace, during school hours. The days and times of mentoring sessions are arranged between the mentor and mentee depending on their individual schedules and classes. As a result, mentoring is convenient for both students and mentors.

How Do I Become a Take Stock/Doorways Mentor?

Take Stock In Children/Doorways mentors learn the principles and guidelines of school-based, academic-focused mentoring. They participate in an orientation session and receive a manual that contains tools for addressing the general needs of their students: improving grades, preparing for college, career planning, and developing life skills. Mentors also will be able to use the weekly Mentor Minute, an online resource center, to provide support services that target the specific needs of their students.

Contact Kimberly Paine at the Pinellas Education Foundation 727-588-4816 x 2123 or via email at Kimberly.paine@pinellaseducation.org for upcoming training dates, or to learn more about the Take Stock in Children/Doorways Scholarship Program and how you can get involved!

Take Stock in Children/Doorways Mentor Report - April 2013

Student School	Total DW Students at School	Students With Mentors	Percentage of Students with Mentors	Mentors Needed per School
Clearwater Intermediate	2	0	0.00%	2
Newpoint Prep High School	1	0	0.00%	1
Plumb Elementary	2	0	0.00%	2
Seventy-Fourth St. Elementary	1	0	0.00%	1
Tarpon Springs Elementary	1	0	0.00%	1
Tarpon Springs Fundamental Elementary	1	0	0.00%	1
Fitzgerald Middle School	5	1	20.00%	4
Dunedin Highland Middle School	8	3	37.50%	5
John Hopkins Middle School	26	13	50.00%	13
Lealman Intermediate	10	5	50.00%	5
Palm Harbor Middle School	6	3	50.00%	3
Hospital Homebound	5	3	60.00%	2
Pinellas Park Middle School	10	6	60.00%	4
Safety Harbor Middle School	7	5	71.43%	2
Seminole Middle School	7	5	71.43%	2
Boca Ciega High School	83	64	77.11%	19
Meadowlawn Middle School	31	24	77.42%	7
Largo Middle School	9	7	77.78%	2
Azalea Middle School	24	19	79.17%	5
Bay Point Middle School	24	19	79.17%	5
Largo High School	24	19	79.17%	5
Carwise Middle School	10	8	80.00%	2
Clearwater Fundamental Middle School	10	8	80.00%	2
Tarpon Springs High School	34	28	82.35%	6
Tyrone Middle School	23	19	82.61%	4
Tarpon Springs Middle School	12	10	83.33%	2
Madeira Beach Fundamental	34	29	85.29%	5
Oak Grove Middle School	8	7	87.50%	1
Pinellas Park High School	56	49	87.50%	7
Lakewood High School	68	61	89.71%	7
St Petersburg Collegiate High School	27	25	92.59%	2
Thurgood Marshall Fundamental Middle School	29	27	93.10%	2
Dunedin High School	30	28	93.33%	2
Gibbs High School	82	77	93.90%	5
Palm Harbor University High School	49	47	95.92%	2
Countryside High School	26	25	96.15%	1
Clearwater High School	47	47	100.00%	0
Dixie Hollins High School	32	32	100.00%	0
East Lake High School	24	24	100.00%	0
James B. Sanderlin	1	1	100.00%	0
Northeast High School	96	96	100.00%	0
Osceola Fundamental High School	88	88	100.00%	0
Osceola Middle School	7	7	100.00%	0
Seminole High School	27	27	100.00%	0
St Petersburg High School	108	108	100.00%	0
Sunset Hills Elementary	1	1	100.00%	0
Grand Total	1216	1075	88.40%	141

We do not have mentor information for our 6 transfer students.



Pinellas County

2012 audit results

2012 Ernst & Young services

Services and deliverables

Audit and audit-related services

Consistent with our audit plan,

- ▶ We expressed an opinion on the County's financial statements taken as a whole; audit met the requirements of *Florida Statutes* and *Rules of the Auditor General* of the State of Florida
- ▶ We expressed opinions on compliance and internal control over compliance applicable to each major federal program and state financial assistance project
- ▶ We issued a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with *Government Auditing Standards*
- ▶ We prepared a schedule of findings and questioned costs pursuant to OMB-Circular A-133 and the Florida Single Audit Act
- ▶ We reported on other matters as required by Chapter 10.550, *Rules of the Auditor General*
- ▶ We issued a management letter that provides our recommendations regarding internal controls and opportunities for improvement or efficiency, based on observations made during the course of the audit
- ▶ We expressed opinions on the financial statements of the Sewer System Enterprise fund, the Solid Waste System Enterprise Fund, the Water System Enterprise Fund, the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Sheriff and the Supervisor of Elections

Executive summary

Key audit results matters

Status

The 2012 audit progressed as planned. We issued unqualified opinions on the financial statements of the Board of County Commissioners, as well as the Sewer System Enterprise Fund, the Solid Waste System Enterprise Fund, the Water System Enterprise Fund, the Clerk of the Circuit Court, the Property Appraiser, the Tax Collector, the Sheriff and the Supervisor of Elections

Auditor's responsibility under GAAS

Provide reasonable assurance
Understanding of internal controls
Unqualified opinion on the financial statements

Critical accounting policies

Disclosed in Note 1 to the financial statements

Fraud and illegal acts

No such material matters identified

Audit differences

Five recorded audit differences
Four unrecorded audit differences
Refer to the Summaries of Audit Differences attached

Material weaknesses in internal control

None

Management letter comment

One comment related to the timely performance of reviews related to accrued liabilities

Disagreements with management

None

Serious difficulties in performing the audit

None
Excellent cooperation and assistance from management

Consultations with other accountants

None

Independence

Ernst & Young is independent of the County as defined by professional standards and *Government Auditing Standards*

Single audit programs:

2012 – 10 major programs (six federal, four state)
2011 – 14 major programs (nine federal, five state)

Single audit findings:

2012 – no findings
2011 – two findings

Financial analysis

	Pinellas	Hillsborough	Palm Beach	Orange	Sarasota	Manatee
	(2012)	(2012)	(2012)	(2012)	(2012)	(2012)
Ending fund balance as a % of general fund (GF) resources						
GF fund balance at 9/30	\$ 128,226	\$ 248,600	\$ 217,550	\$ 132,568	\$ 139,702	\$ 105,295
Resources:						
Beginning GF fund balance	\$ 126,799	\$ 249,938	200,780	\$ 121,272	148,920	118,737
Revenues	431,545	659,328	975,197	438,456	215,687	202,531
Sub-total	558,344	909,266	1,175,977	559,728	364,607	321,268
Other funding sources	14,187	556,256	29,967	243,189	7,939	8,714
Total	\$ 572,531	\$ 1,465,522	\$ 1,205,944	\$ 802,917	\$ 372,546	\$ 329,982
% of GF resources	23%	27%	18%	24%	38%	33%
% of GF resources, including other funding sources	22%	17%	18%	17%	37%	32%
GF fund balance as a % of total annual expenditures						
GF fund balance at 9/30	\$ 128,226	\$ 248,600	\$ 217,550	\$ 132,568	\$ 139,702	\$ 105,295
Expenditures	\$ 183,709	\$ 712,220	\$ 844,357	\$ 652,816	\$ 200,466	\$ 208,568
Other uses	260,591	504,430	143,796	17,532	32,377	16,119
Total uses	\$ 444,300	\$ 1,216,650	\$ 988,153	\$ 670,348	\$ 232,843	\$ 224,687
% of total annual expenditures	29%	20%	22%	20%	60%	47%
Debt per capita						
Debt:	\$ 183,915	\$ 888,775	\$ 1,348,900	\$ 1,210,486	\$ 604,202	\$ 314,943
Population	920	1,239	1,335	1,176	384	331
Outstanding debt per capita	\$ 200	\$ 717	\$ 1,010	\$ 1,029	\$ 1,573	\$ 951

Uncorrected and corrected misstatements

During the course of our audit, we accumulate differences between the amount, classification, presentation and disclosure of a financial statement item recorded or reported by the County and the amount, classification or presentation and disclosure that we believe is required to be recorded or reported under US GAAP.

Attached is a summary of those misstatements we have identified through the date of this report that have not been corrected by the County. These uncorrected misstatements, individually and in the aggregate, are not material to the County's financial statements.

In addition, included in the attached summary are those material misstatements that we have identified through the date of this report that have been corrected by the

Summary of audit differences

General Fund

Summary of Audit Differences

Client: Pinellas County - General Fund

Audit date: 30-Sep-2012

Currency: \$

Nominal amount: 223,000

SAD Consultation Limit: 2,230,000

All Identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
		Account	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Income Effect of Correcting the Balance Sheet as of the End of the:				Other - Specify
No.	W/P ref.	(misstatements are recorded as journal entries and description of the entry.)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	Debit/(Credit) (Note 2)
Corrected misstatements:											
		None									
Uncorrected misstatements:											
Reclassification misstatements:											
Factual misstatements:											
Projected misstatements:											
Judgmental misstatements:											

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

Other Non-Major Funds

Summary of Audit Differences

Client: Pinellas County - Other Non-Major Funds			Audit date: 30-Sep-2012		Currency: \$						
All Identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
		Account	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Income Effect of Correcting the Balance Sheet as of the End of the:				Other - Specify
No.	W/P ref.	(misstatements are recorded as journal entries and description of the entry)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	Debit/(Credit) (Note 2)
Corrected misstatements:											
		None									
Uncorrected misstatements:											
Reclassification misstatements:											
Factual misstatements:											
Projected misstatements:											
Judgmental misstatements:											
		Balance sheet totals	0	0	0	0					0
Financial statement amounts			121,604,058		(48,239,800)						(73,364,256)
Effect of uncorrected misstatements on F/S amounts			0.00%	0.00%	0.00%	0.00%					0.00%
Income effect of uncorrected misstatements (before tax)							0		0		
Memo: Non-taxable items (marked 'X' above)							0		0		
Less: Tax effect at current year marginal rate							0		0		
Cumulative effect of uncorrected misstatements before turnaround effect						0.00%	0		0		
Turnaround effect of prior period uncorrected misstatements (after tax)							0				
Cumulative effect of uncorrected misstatements, after turnaround effect							0				
Current year net income											11,204,438

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

Non-voted Capital Projects Fund

Summary of Audit Differences

Client: Pinellas County - Non-voted Capital Projects			Audit date: 30-Sep-2012		Currency: \$						
All Identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
		Account	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Income Effect of Correcting the Balance Sheet as of the End of the:			Other - Specify	
No.	W/P ref.	(misstatements are recorded as journal entries and description of the entry.)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	Debit/(Credit) (Note 2)
Corrected misstatements:											
1	K02.1	Vouchers Payable			516,164						
		Capital Outlay	(516,164)								
Uncorrected misstatements:											
Reclassification misstatements:											
Factual misstatements:											
Projected misstatements:											
Judgmental misstatements:											
		Balance sheet totals	0	0	0	0					0
Financial statement amounts			103,751,928		(36,812,676)	0					(66,939,252)
Effect of uncorrected misstatements on F/S amounts			0.00%	0.00%	0.00%	0.00%					0.00%
Income effect of uncorrected misstatements (before tax)							0		0		
Memo: Non-taxable items (marked 'X' above)							0		0		
Less: Tax effect at current year marginal rate			0.00%				0		0		
Cumulative effect of uncorrected misstatements before turnaround effect						0.00%	0		0		
Turnaround effect of prior period uncorrected misstatements (after tax)											
All factual and projected misstatements:						0					
Judgmental misstatements:						0					
Cumulative effect of uncorrected misstatements, after turnaround effect						0.00%	0				
Current year net income							30,630,398				

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

EMS Fund

Summary of Audit Differences

Client: Pinellas County - EMS Fund			Audit date: 30-Sep-2012		Currency: \$						
All identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
		Account	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Income Effect of Correcting the Balance Sheet as of the End of the:				Other - Specify
No.	W/P ref.	(misstatements are recorded as journal entries and description of the entry.)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	Debit/(Credit) (Note 2)
Corrected misstatements:											
Uncorrected misstatements:											
Reclassification misstatements:											
Factual misstatements:											
1	E03.1d 17	Accounts Receivables	97,294								
		Charges for Services					(97,294)				
Projected misstatements:											
Judgmental misstatements:											
		Balance sheet totals	97,294	0	0	0					0
Financial statement amounts			32,936,096		(9,250,052)	0					(23,686,044)
Effect of uncorrected misstatements on F/S amounts			0.30%	0.00%	0.00%	0.00%					0.00%
Income effect of uncorrected misstatements (before tax)							(97,294)		0		
Memo: Non-taxable items (marked 'X' above)							0		0		
Less: Tax effect at current year marginal rate			0.00%				0		0		
Cumulative effect of uncorrected misstatements before turnaround effect							-4.20%	(97,294)		0	
Turnaround effect of prior period uncorrected misstatements (after tax)							0				
Cumulative effect of uncorrected misstatements, after turnaround effect							0				
Current year net income							-4.20%	(97,294)			
											2,314,740

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

Internal Service Fund

Summary of Audit Differences

Client: Pinellas County - Internal Service			Audit date: 30-Sep-2012		Currency: \$						
All identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
		Account	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Income Effect of Correcting the Balance Sheet as of the End of the:				Other - Specify
No.	W/P ref.	(misstatements are recorded as journal entries and description of the entry)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	Debit/(Credit) (Note 2)
Corrected misstatements:											
1	P08.01	Claims payable			1,171,334						
		Personal services					(1,171,334)				
		To proerly reduce the related claims payable balance as of September 30, 2012									
Uncorrected misstatements:											
Reclassification misstatements:											
Factual misstatements:											
Projected misstatements:											
Judgmental misstatements:											
	PY	Personal services							(308,000)		
		To properly reflect the health insurance claims liability as of year end, based on EY internal specialist calculation of reasonable range. (Internal Service Fund)									

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

Solid Waste Fund

Summary of Audit Differences

Client: Pinellas County - Solid Waste			Audit date: 30-Sep-2012		Currency: \$						
All Identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
Account (misstatements are recorded as journal entries and description of the entry.)			Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Income Effect of Correcting the Balance Sheet as of the End of the:			Other - Specify	
No.	W/P ref.		Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	Debit/(Credit) (Note 2)
Corrected misstatements:											
Uncorrected misstatements:											
Reclassification misstatements:											
None											
Factual misstatements:											
None											
Projected misstatements:											
None											
Judgmental misstatements:											
None											
Balance sheet totals			0	0	0	0					0
Financial statement amounts			198,778,436	317,088,646	(9,256,745)	(28,062,143)					(478,548,194)
Effect of uncorrected misstatements on F/S amounts			0.00%	0.00%	0.00%	0.00%					0.00%
Income effect of uncorrected misstatements (before tax)							0		0		
Memo: Non-taxable items (marked 'X' above)							0		0		
Less: Tax effect at current year marginal rate			0.00%				0		0		
Cumulative effect of uncorrected misstatements before turnaround effect							0.00%	0		0	
Turnaround effect of prior period uncorrected misstatements (after tax)							0				
Cumulative effect of uncorrected misstatements, after turnaround effect							0.00%	0			
Current year net income											44,278,585

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

Sewer Fund

Summary of Audit Differences

Client: Pinellas County - Sewer			Audit date: 30-Sep-2012		Currency: \$					
All identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)							
		Account (misstatements are recorded as journal entries and description of the entry)	Assets Current Debit/(Credit) (Note 1)	Assets Non-current Debit/(Credit) (Note 1)	Liabilities Current Debit/(Credit) (Note 1)	Liabilities Non-current Debit/(Credit) (Note 1)	Income Effect of Correcting the Balance Sheet as of the End of the:			Other - Specify Debit/(Credit) (Note 2)
No.	W/P ref.						Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable
Corrected misstatements:										
1	Q01.00	Bond Payable			425,000					
		Interest Payable			1,620,269					
		Cash with Fiscal Agent	(2,045,269)							
		To properly reflect prepayment of bond principle and interest (reduction of the related liability) which was erroneously classified cash with fiscal agent as of 9/30/12								
2	K02.2	Equipment and Furniture	494,212							
		Vouchers Payable			(494,212)					
		To properly reclassify capital projects related to the Sewer and Solid Waste funds.								
Uncorrected misstatements:										
Reclassification misstatements:										
Factual misstatements:										
Projected misstatements:										
Judgmental misstatements:										
Balance sheet totals			0	0	0	0				0
Financial statement amounts			61,047,424	631,657,182	(13,713,828)	(183,861,533)				(495,129,245)
Effect of uncorrected misstatements on F/S amounts			0.00%	0.00%	0.00%	0.00%				0.00%
Income effect of uncorrected misstatements (before tax)							0		0	
Memo: Non-taxable items (marked 'X' above)							0		0	
Less: Tax effect at current year marginal rate							0		0	
Cumulative effect of uncorrected misstatements before turnaround effect							0.00%	0		0
Turnaround effect of prior period uncorrected misstatements (after tax)										
All factual and projected misstatements:							0			
Judgmental misstatements:							0			
Cumulative effect of uncorrected misstatements, after turnaround effect							0.00%	0		
Current year net income										2,824,982

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

Water Fund

Summary of Audit Differences

Client: Pinellas County- Water			Audit date: 30-Sep-2012		Currency: \$						
All Identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
No.	W/P ref.	Account (misstatements are recorded as journal entries and description of the entry)	Assets Current Debit/(Credit) (Note 1)	Assets Non-current Debit/(Credit) (Note 1)	Liabilities Current Debit/(Credit) (Note 1)	Liabilities Non-current Debit/(Credit) (Note 1)	Income Effect of Correcting the Balance Sheet as of the End of the:				Other - Specify Debit/(Credit) (Note 2)
							Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	
Corrected misstatements:											
1	K02.2	Equipment and Furniture	21,952								
		Vouchers Payable			(21,952)						
		To properly reclassify capital projects related to the Sewer and Solid Waste funds.									
Uncorrected misstatements:											
Reclassification misstatements:											
Factual misstatements:											
1	E04	1151400 - Water Revenue & Operating	100,116								
		3433110 - Water Sales-Retail					(100,116)				
2	E01	1151200 - Wtr Svc Charges Receivable	388,168								
		2200500 - Escrowed Custmr Deposits				(388,168)					
3	K06	1550001 - Prepaid Expenses	89,195								
		5464000 - Repair&Maint-Equipment					(89,195)				
Projected misstatements:											
Judgmental misstatements:											
Balance sheet totals			577,479	0	0	(388,168)					0
Financial statement amounts			63,074,769	381,150,099	(14,776,031)	(7,314,067)					(422,134,770)
Effect of uncorrected misstatements on F/S amounts			0.92%	0.00%	0.00%	5.31%					0.00%
Income effect of uncorrected misstatements (before tax)							(189,311)		0		
Memo: Non-taxable items (marked 'X' above)							0		0		
Less: Tax effect at current year marginal rate							0		0		
Cumulative effect of uncorrected misstatements before turnaround effect							9.26%	(189,311)		0	
Turnaround effect of prior period uncorrected misstatements (after tax)							0				
Cumulative effect of uncorrected misstatements, after turnaround effect							9.26%	(189,311)			
Current year net income											(2,044,077)
			All factual and projected misstatements:								
			Judgmental misstatements:								

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

Governmental Activities

Summary of Audit Differences

Client: Pinellas County - Governmental Activities			Audit date: 30-Sep-2012		Currency: \$						
Nominal amount: 390,000			SAD Consultation Limit: 3,902,000								
All Identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
		Account	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Income Effect of Correcting the Balance Sheet as of the End of the:				Other - Specify
No.	W/P ref.	(misstatements are recorded as journal entries and description of the entry.)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Debit/(Credit) (Note 1)	Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	Debit/(Credit) (Note 2)
Corrected misstatements:											
1	K02.1	Vouchers Payable			516,164						
		Capital Outlay	(516,164)								
2	P08.01	Claims payable			1,171,334						
		Personal services					(1,171,334)				
Uncorrected misstatements:											
Reclassification misstatements:											
Factual misstatements:											
1	E03.1d 1/	Accounts Receivables	97,294								
		Charges for Services					(97,294)				
Projected misstatements:											
Judgmental misstatements:											
	PY	Personal services							(308,000)		
		To properly reflect the health insurance claims liability as of year end, based on EY internal specialist calculation of reasonable range.									

(Note 1) When appropriate for the entity's circumstances, we may not need to distinguish the effect on assets and liabilities between current and non-current (e.g., a non-classified balance sheet).

(Note 2) The effect of a misstatement on other financial measures such as equity, cash flows, or significant disclosures may be important, and when significant to the audit would be documented here.

Summary of audit differences

Business Type Activities

Summary of Audit Differences

Client: Pinellas County - Business Type Activities			Audit date: 30-Sep-2012		Currency: \$						
All identified misstatements above nominal amount			Analysis of misstatements Debit/(Credit)								
		Account (misstatements are recorded as journal entries and description of the entry.)	Assets Current Debit/(Credit) (Note 1)	Assets Non-current Debit/(Credit) (Note 1)	Liabilities Current Debit/(Credit) (Note 1)	Liabilities Non-current Debit/(Credit) (Note 1)	Income Effect of Correcting the Balance Sheet as of the End of the:				Other - Specify Debit/(Credit) (Note 2)
No.	W/P ref.						Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	
Corrected misstatements:											
1	Q01.00	Bond Payable			425,000						
		Interest Payable			1,620,269						
		Cash with Fiscal Agent	(2,045,269)								
		To properly reflect prepayment of bond principle and interest (reduction of the related liability) which was erroneously classified cash with fiscal agent as of 9/30/12									
2	K02.2	Equipment and Furniture	21,952								
		Vouchers Payable			(21,952)						
		To properly reclassify capital projects related to the Sewer and Solid Waste funds.									
3	K02.2	Equipment and Furniture	494,212								
		Vouchers Payable			(494,212)						
		To properly reclassify capital projects related to the Sewer and Solid Waste funds.									
All identified misstatements above nominal amount											
		Account (misstatements are recorded as journal entries and description of the entry.)	Assets Current Debit/(Credit) (Note 1)	Assets Non-current Debit/(Credit) (Note 1)	Liabilities Current Debit/(Credit) (Note 1)	Liabilities Non-current Debit/(Credit) (Note 1)	Income Effect of Correcting the Balance Sheet as of the End of the:				Other - Specify Debit/(Credit) (Note 2)
No.	W/P ref.						Current period Debit/(Credit)	Non Taxable	Prior period Debit/(Credit)	Non Taxable	
Uncorrected misstatements:											
Reclassification misstatements:											
Factual misstatements:											
1	E04	1151400 - Water Revenue & Operating 3433110 - Water Sales-Retail	100,116				(100,116)				
2	E01	1151200 - Wtr Svc Charges Receivable 2200500 - Escrowed Custmr Deposits	388,168			(388,168)					
3	K06	1550001 - Prepaid Expenses 5464000 - Repair&Maint-Equipment	89,195				(89,195)				
Projected misstatements:											
Judgmental misstatements:											
		Balance sheet totals	577,479	0	0	(388,168)					0
Financial statement amounts			339,086,570	1,408,277,611	(41,026,398)	(241,058,695)					(1,465,279,088)
Effect of uncorrected misstatements on F/S amounts			0.17%	0.00%	0.00%	0.16%					0.00%
Income effect of uncorrected misstatements (before tax)							(189,311)		0		
Memo: Non-taxable items (marked 'X' above)							0		0		
Less: Tax effect at current year marginal rate							0		0		
Cumulative effect of uncorrected misstatements before turnaround effect							0.60%	(189,311)		0	
Turnaround effect of prior period uncorrected misstatements (after tax)											
All factual and projected misstatements:							0				
Judgmental misstatements:							0		0		
Cumulative effect of uncorrected misstatements, after turnaround effect							0.60%	(189,311)			
Current year net Income											(31,746,580)

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