

Financial Services
Ms. Margarita Betancourt, Interim Chief Financial Officer

SUBJECT: **NON-EXPENDABLE PERSONAL PROPERTY INVENTORY
DELETIONS AND RECOVERIES REPORT FOR FISCAL
YEAR 2025-2026**

COMMITTEE: **FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC
PLAN:** **EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

The Non-Expendable Personal Property Inventory Deletions and Recoveries Report for Fiscal Year 2025-2026 has been prepared by Property Accounting, Office of the Controller, in accordance with Florida Statutes, Chapter 274. Items noted have been processed in accordance with Board-approved policies and have been reviewed by the property custodians and appropriate administrators.

The attached summary reflects Non-Expendable Personal Property Inventory Deletions and Recoveries. The depreciated cost of deletions and recoveries amounts to \$460,875 and \$0, respectively.

A report of Property Inventory Deletions and Recoveries for the Fiscal Year 2025-2026 and a copy of the agenda item, which includes the summary of property deletions and recoveries, will be placed on file, both in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, approve the Non-Expendable Personal Property Inventory Deletions and Recoveries Report containing 4,140 deletions with a depreciated cost of \$460,875 and 3 recoveries with a depreciated cost of \$0 to update the records for Fiscal Year 2025-2026.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
NON-EXPENDABLE PERSONAL PROPERTY INVENTORY DELETIONS AND
RECOVERIES FOR FY 2026**

Original cost of controlled property before current year deletions/recoveries: \$ 646,854,806

Depreciated cost of controlled property before current year deletions/recoveries: \$ 184,207,295

	DELETIONS			
	ITEMS	ORIGINAL COST	DEPRECIATED COST	PERCENTAGE*
Routine approvals of trade-ins/disposals	4,098	17,460,527	388,146	0.211%
Items reported on Plant Security Report	14	51,222	31,946	0.017%
Physical inventory shortages	28	60,813	40,783	0.022%
Total Current Period	4,140	17,572,562	460,875	0.250%
For comparative purposes last year's figures were:	5,678	26,151,252	1,042,955	0.568%

	RECOVERIES			
	ITEMS	ORIGINAL COST	DEPRECIATED COST	PERCENTAGE*
	3	5,171	0	0.000%
	0	0	0	0.000%
	0	0	0	0.000%
	3	5,171	0	0.000%
	33	70,745	951	0.001%

* Percentage of depreciated cost of controlled property before current year deletions/recoveries.

FOR BOARD MEETING OF SEPTEMBER 9, 2026

APPROVED BY THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Superintendent of Schools