

## AGENDA ITEM SUMMARY

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2025	2026	2027	2028	2029
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match(County					
NET FISCAL IMPACT					
#ADDITIONAL FTE					
POSITIONS (CUMULATIVE)					

Is item included in Current Budget? Yes ☐ No ☒  
Is this item using Federal Funds? Yes ☐ No ☒  
Is this item using State Funds? Yes ☐ No ☒

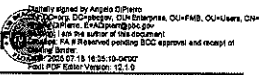
Budget Account No: Fund \_\_\_\_\_ Department \_\_\_\_\_ Unit \_\_\_\_\_

B. Recommended Sources of Funds/Summary of Fiscal Impact:

There is no fiscal impact to this agenda item. If there is a change to the fiscal impact, a new agenda item will be presented to the Board.

C. Departmental Fiscal Review:

Angelo DiPiero



III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

*Lisa Mauter* 7/23/2025  
7/18/25 OFMB QA 7/23  
OB 7/23

N/A  
Contract Dev. and Control

B. Legal Sufficiency:

*[Signature]* 7/29/25  
Assistant County Attorney

C. Other Department Review:

N/A  
Department Director

(This summary is not to be used as a basis for payment)

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
SCHEDULE 1  
SUMMARY OF DISPOSALS BY TYPE  
YEAR ENDED SEPTEMBER 30, 2024

DISPOSAL CODE DESCRIPTION	DISPOSAL CODE	TOTAL	TOTAL COST	PROCEEDS	ACCUMULATED DEPRECIATION	NET BOOK VALUE
DONATION TO QUALIFIED NON-PROFIT	B	16	\$882,379.01	\$0.00	\$873,489.01	\$8,890.00
DESTROYED	D	12	\$339,740.78	\$190,614.38	\$323,150.85	\$16,589.93
RECONCILIATION ADJUSTMENTS	E	6	\$4,094,375.03	\$0.00	\$0.00	\$4,094,375.03
INVENTORY ADJUSTMENTS*	M	418	\$1,638,705.68	\$0.00	\$1,619,911.51	\$18,794.17
OTHER DISPOSALS	O	74	\$617,727.84	\$0.00	\$617,727.84	\$0.00
OTHER DISPOSALS WUD LIFT STATIONS ADJUSTMENT**	O	14	\$30,303,886.00	\$0.00	\$532,848.83	\$29,771,037.17
SOLD	S	1,799	\$22,900,820.68	\$3,823,681.86	\$22,401,901.26	\$498,919.42
TRADE-IN DISPOSALS	T	67	\$1,509,491.53	\$57,500.00	\$1,378,462.01	\$131,029.52
INVENTORY LOSS (PROPERTY LOSS REPORT PROCESSED)	U	13	\$49,860.22	\$0.00	\$42,067.77	\$7,792.45
VANDALISM/THEFT (POLICE REPORT PROCESSED)	V	4	\$22,054.79	\$0.00	\$9,599.72	\$12,455.07
WORN-OUT/SCRAPPED***	W	262	\$4,782,625.29	\$579.16	\$4,765,648.31	\$16,976.98
GRAND TOTAL		2,685	\$67,141,666.85	\$4,072,375.40	\$32,564,807.11	\$34,576,859.74

Notes: Asset totals include associated components.

\*Inventory Adjustments -- Assets unaccounted for in 2 consecutive fiscal years are disposed and removed from the database.

\*\*Disposal Code "O" Is Inflated As Part of a Correction. WUD Needed Assets to Depreciate in a different Responsibility Center and the only way to correct it was to Dispose the Assets. Since this was not done immediately the system had already begun depreciation of the Assets causing a difference in amounts.

\*\*\*\$579.16 EOL Recycling is included in WORN-OUT/ SCRAPPED

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
SCHEDULE 2  
SUMMARY OF UNACCOUNTED FOR ASSETS BY CUSTODIAN CODE  
AS OF SEPTEMBER 30, 2024

DEPARTMENT	COUNT OF ASSETS	HIST. COST	NET BOOK VALUE	Custodian Code
COUNTY COMMISSION	1	\$ 1,428.89	-	0160
PUBLIC AFFAIRS	1	\$ 6,299.35	-	0310
SUPERVISOR OF ELECTIONS -GENERAL OPERATIONS		-	-	1510
SUPERVISOR OF ELCTIONS--VOTING EQUIPMENT CENTER	12	\$ 17,694.00	-	1520
SUPERVISOR OF ELECTIONS	12	\$ 17,694.00	-	
CLERK & COMPTROLLER- INFORMATION TECHNOLOGY	2	\$ 90,068.09	-	1618
CLERK & COMPTROLLER- UNIFIED FAMILY	0	-	-	1621
CLERK & COMPTROLLER- INFORMATION TECHNOLOGY-TEMPORARY HOLDING	0	-	-	1645
CLERK & COMPTROLLER- INFORMATION TECHNOLOGY-COURT SYSTEMS	0	-	-	1646
CLERK & COMPTROLLER	2	\$ 90,068.09	-	
TOURIST DEVELOPMENT COUNCIL- CONVENTION CENTER	4	\$ 12,748.99	-	2040
TOURIST DEVELOPMENT COUNCIL	4	\$ 12,748.99	-	
LIBRARIES-CENTRAL ADMINISTRATION	1	\$ 1,495.00	-	3310
LIBRARIES	1	\$ 1,495.00	-	
PURCHASING	1	\$ 1,073.00	-	3310
FD&O FACILITIES MANAGEMENT - GOVERNMENTAL CENTER	1	\$ 5,738.93	-	4422
FD&O FACILITIES MANAGEMENT - GUN CLUB JAIL	2	\$ 2,146.00	-	4424
FLEET MANAGEMENT - EQUIPMENT LEASE BASE	3	\$ 28,961.00	-	4452
ELECTRONIC SERVICES- RADIO SHOP	1	\$ 363,869.00	-	4470
ELECTRONIC SERVICES - RADIO SHOP	11	\$ 28,285.82	-	4471
FACILITIES DEVELOPMENT & OPERATIONS	18	\$ 429,000.75	-	
MEDICAL EXAMINER	1	\$ 1,798.99	-	5200
ANIMAL CARE & CONTROL- FIELD OPERATIONS	12	\$ 20,022.00	-	5323
PUBLIC SAFETY - 911 CALL TAKER; EMERGENCY MANAGEMENT DIVISION	18	\$ 1,425,655.32	-	5371
PUBLIC SAFETY	30	\$ 1,445,677.32	-	
ENGINEERING - OFFICE OF THE COUNTY ENGINEER	2	\$ 3,851.89	-	5401
ENGINEERING-ROAD & BRIDGE ADMIN.	2	\$ 5,683.78	-	5421
ENGINEERING- STREETScape	10	\$ 16,322.77	-	5422
ENGINEERING - ROAD SECTION	3	\$ 4,309.37	-	5423
ENGINEERING -TRAFFIC ENGINEERING	1	\$ 1,523.00	-	5432
ENGINEERING - TRAFFIC SIGNALS	2	\$ 181,919.52	-	5433
ENGINEERING - INTELLIGENT TRANSPORTATION SYSTEMS (ITS)	3	\$ 5,757.22	-	5435
ENGINEERING	23	\$ 219,367.55	-	
COMMUNITY SERVICES - COMMUNITY ACTION PROGRAM	1	\$ 1,337.24	-	5530
COMMUNITY SERVICES - HUMAN SERVICES	3	\$ 4,293.00	-	5540
COMMUNITY SERVICES	4	\$ 5,630.24	-	
PARKS & RECREATION -ADMINISTRATION/JOHN PRINCE GOLF LEARNING CENTER	1	\$ 1,443.27	-	5601
PARKS & RECREATION	1	\$ 1,443.27	-	5601
PLANNING, ZONING & BUILDING - ADMINISTRATION		-	-	5810
PLANING, ZONING & BUILDING - BUILDING DIVISION		-	-	5820
PLANNING, ZONING & BUILDING	0	\$ -	-	
FIRE RESCUE - ADMINISTRATION	25	\$ 88,169.47	-	6110
FIRE RESCUE - SUPPORT SERVICES	1	\$ 23,450.00	-	6115
FIRE RESCUE - RADIO SHOP	30	\$ 524,356.82	-	6120
FIRE RESCUE - RADIO TOWERS & REPEATERS	12	\$ 23,020.25	-	6130
FIRE RESCUE - ITS AT EOC	1	\$ 4,350.00	-	6131
FIRE RESCUE - INFORMATION TECHNOLOGY	2	\$ 2,906.41	-	6134
FIRE RESCUE - BATTALION 10	4	\$ 8,980.65	-	6135
FIRE RESCUE - COMBAT OPERATIONS BATTALION #1	2	\$ 25,308.75	-	6140
FIRE RESCUE - COMBAT OPERATIONS BATTALION #2	3	\$ 7,241.82	-	6141
FIRE RESCUE - COMBAT OPERATIONS BATTALION #3	6	\$ 27,699.30	-	6142
FIRE RESCUE - COMBAT OPERATIONS BATTALION #4	2	\$ 6,215.25	-	6143
FIRE RESCUE - COMBAT OPERATIONS BATTALION #5	10	\$ 25,210.38	-	6144
FIRE RESCUE - BATTALION 7	3	\$ 12,490.00	-	6145
FIRE RESCUE - BATTALION 9	2	\$ 2,834.00	-	6147
FIRE RESCUE - BUREAU OF SAFETY SERVICES	1	\$ 1,545.00	-	6148
FIRE RESCUE - VIDEO PRODUCTION	9	\$ 80,824.04	-	6149
FIRE RESCUE - TRAINING	3	\$ 3,723.63	-	6150
FIRE RESCUE- MEDICAL ASSETS / LIAISON & SPECIAL EVENTS	3	\$ 4,483.63	-	6155
FIRE RESCUE- TRAUMAHAWK	14	\$ 79,399.92	-	6160
FIRE RESCUE - VOLUNTEER OPERATIONS	4	\$ 7,293.21	-	6180
FIRE RESCUE	137	\$ 959,502.53	-	

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
SCHEDULE 2  
SUMMARY OF UNACCOUNTED FOR ASSETS BY CUSTODIAN CODE  
AS OF SEPTEMBER 30, 2024

DEPARTMENT	COUNT OF ASSETS	HIST. COST	NET BOOK VALUE	Custodian Code
WATER UTILITIES - ZONE 5 LINE CREW	1	\$ 1,500.00	-	7112
WATER UTILITIES - COMMUNICATIONS	1	\$ 84,825.00	-	7130
WATER UTILITIES - AUTOMATIC CONTROL SYSTEMS	11	\$ 11,803.00	-	7131
WATER UTILITIES - LIFT STATIONS NORTH, ZONE 2	6	\$ 13,599.77	-	7132
WATER UTILITIES - LIFT STATION MAINTANENCE RT 1 & 2 N	5	\$ 128,699.49	-	7134
WATER UTILITIES - LINE CREW NORTH, QUAD 2	1	\$ 15,300.00	-	7144
WATER UTILITIES - LINE CREW SOUTH, QUAD 4	3	\$ 10,053.36	-	7145
WATER UTILITIES - WATER TREATMENT PLANT 2 & 5	1	\$ 3,164.00	-	7146
WATER UTILITIES - WATER TREATMENT PLANT 1,7,8	6	\$ 14,098.05	-	7147
WATER UTILITIES - WATER TREATMENT PLANT 9	1	\$ 3,962.45	-	7148
WATER UTILITIES - N CNTY AIRPORT WTR TREAT PLNT	1	\$ 4,598.69	-	7155
WATER UTILITIES - UTIL- WROC OPERATION & MAINTENANCE	1	\$ 1,000.00	-	7158
WATER UTILITIES - SRWRF MAINTENANCE	1	\$ 1,117.95	-	7176
WATER UTILITIES	39	\$ 293,721.76	-	
PALM TRAN - ADMINISTRATION	4	\$ 6,476.56	-	7310
PALM TRAN - ADMINISTRATION/MAINTENANCE	91	\$ 387,802.60	-	7320
PALM TRAN - OPERATIONS SOUTH	2	\$ 2,000.00	-	7330
PALM TRAN	97	\$ 396,279.16	-	
INFORMATION SYSTEMS SERVICES (ISS)	44	\$ 151,587.88	-	7700
INFORMATION SYSTEMS SERVICES (ISS)	2	\$ 135,763.36	-	7701
INFORMATION SYSTEMS SERVICES (ISS)	46	\$ 287,351.24	-	
PUBLIC HEALTH DEPARTMENT- Glades Health Dept. & Human Services	1	\$ 1,312.65	-	8230
DEPARTMENT OF HEALTH PALM BEACH COUNTY	1	\$ 1,312.65	-	
GRAND TOTAL	419	4,171,892.78	-	

% of Dollars Fire Rescue	137	\$959,502.53	32.70%
% of Dollars Information Systems Services (ISS)	46	\$287,351.24	10.98%
% of Dollars Water Utilities	39	\$293,721.76	9.31%
% of Dollars rest of BOCC Operations	183	\$2,523,555.16	43.68%
% of Dollars Supervisor of Elections	12	\$17,694.00	2.86%
% of Dollars Clerk & Comptroller	2	\$90,068.09	0.48%
Grand Total	419	\$4,171,892.78	100.00%

\*NOTES:

The 419 assets above have been classified as 'Unaccounted For' at the end of the FY 2024 inventory. They are not yet written off the inventory. The Department of Fire Rescue handles its own inventory. FAMO included 137 assets from Fire Rescue according to the Fire Rescue FY24 inventory report submission.

Out of the 419 assets, 282 are unaccounted for from Departments excluding Fire Rescue.

The Fixed Assets records for the unaccounted assets above are not yet designated as disposed in the general fixed asset database. The unaccounted for assets are recorded in a separate file under report FIX986 [ Inventory Report by Custodian 11.19.24].

Should any of these assets be located during the FY25 inventory process, then the assets will remain included in the responsible Department's asset inventory.

If any of these assets remain unaccounted for at the end of the FY25 inventory process, then the assets will be duly retired.

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
RECONCILIATION OF THE FRP997 REPORT TO THE FIX704R-1 REPORT  
TANGIBLE INVENTORIAL PROPERTY ASSETS DISPOSED IN FISCAL YEAR 2023  
SEPTEMBER 30, 2024

Schedule A

1	FIXED ASSETS RETIREMENTS by FUND, ASSET TYPE: FRP997 REPORT.	Historical Cost	Accum. Depr.	NBV	Proceeds
		\$	\$	\$	\$
A	Grand Total Dispositions - BOCC Funds per FRP997R1	25,848,996.58	21,346,205.75	4,502,790.83	720,696.51
	Less: Adjustments for				
	Land				
	Buildings		-	-	
	Books, Publications, etc.				-
	Improvements Other Than Buildings				-
	Internal Transfer Transactions on Inventoriable Assets (FAIT Documents).				-
	Fixed Asset Type Change (FX Document)	-	-	-	-
	Depreciation Expense (Reconciliation of timing difference)				-
	BOCC Funds - Actual Retirements on Inventoriable Assets - FY 2024	25,848,996.58	21,346,205.75	4,502,790.83	720,696.51
B	Grand Total Dispositions - Constitutional Officers per FRP997-3	1,072,049.16	1,070,187.53	1,861.63	6,290.35
	Less: Adjustments for				
	Land, Bldgs., IOTB, etc.	-	-	-	-
	Internal Sales Transactions on Inventoriable Assets (FS Documents)	-		-	-
	Depreciation Expense (Reconciliation of timing difference)		-	-	
	Constitutional Officers - Actual Retirements on Inventoriable Assets - FY 2024	1,072,049.16	1,070,187.53	1,861.63	6,290.35
C	Grand Total Dispositions - Internal Service Funds per FRP997-5	7,557,402.49	7,281,262.76	276,139.73	3,243,793.89
	Less: Adjustments for				
	Land, Buildings, IOTB, etc.	-	-	-	-
	Internal Transfer Transactions on Inventoriable Assets (FAIT Documents)	-	-	-	-
	Depreciation Expense (Reconciliation of timing difference)		-	-	
	Internal Service Funds - Actual Retirements on Inventoriable Assets - FY 2024	7,557,402.49	7,281,262.76	276,139.73	3,243,793.89
D	Grand Total Dispositions - Enterprise Funds per FRP997-7	32,663,218.62	2,867,151.07	29,796,067.55	101,594.65
	Less: Adjustments for				
	Land	-	-	-	-
	Buildings	-		-	-
	IOTB	-	-	-	-
	Internal Transfer Transactions on Inventoriable Assets (FAIT Documents)	-	-	-	-
	Depreciation Expense (Reconciliation of timing difference)	(30,303,886.00)	-	(30,303,886.00)	
	Enterprise Funds - Actual Retirements on Inventoriable Assets - FY 2024	2,359,332.62	2,867,151.07	(507,818.45)	101,594.65
	Total Retirements for Inventoriable Assets - per FRP997.	\$ 36,837,780.85	32,564,807.11	4,272,973.74	4,072,375.40
2	FIXED ASSETS RETIREMENTS by DISPOSAL METHOD - per FIX704R-1	67,141,666.85	32,564,807.11	34,576,859.74	4,072,375.40
		(30,303,886.00)	-	(30,303,886.00)	-
	ADJUSTED FIXED ASSETS RETIREMENTS by DISPOSAL METHOD	\$ 36,837,780.85	32,564,807.11	4,272,973.74	4,072,375.40

NOTES: The FRP997 reports combine depreciation and accumulated depreciation; whereas, the FIX704R1 report only reflects accumulated depreciation; therefore, FAMO had to remove the depreciation expense from the calculation to avoid any timing differences between the two reports.

2. Disposal Code "O" Is Inflated As Part of a Correction. WUD Needed Assets to Depreciate in a different Responsibility Center and the only way to correct it was to Dispose the Assets. Since this was not done immediately the system had already begun depreciation of the Assets causing a difference in amounts.

Fourteen (14) WUD corrected its original submission for new Lift Station installations after FAMO processed the records in Advantage. Subsequently, FAMO had to retire the asset recordings then input WUD's corrections for the responsibility center entries. This resulted in \$30,303,886.00 in corrections.

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
September 30, 2024

SCHEDULE B

Number of Assets Unaccounted For (for the first time) at end of fiscal year.

(i.e. First year in which Assets were reported as 'Missing' - see Sch. #2)

Number of Assets Unaccounted For in previous fiscal years, again Unaccounted For in the ensuing fiscal year. Now written-off as "Missing".

(i.e. Second year in which the assets were reported as 'Missing' - see note to Sch. C)

Total Unaccounted For Assets

Fiscal Year 2024	Fiscal Year 2023	Variance: Favorable (Unfavorable)
419	366	(53.00)
418	253	(165.00)
837	619	(218.00)

SAMPLE OF MAJOR VARIANCES :

DEPARTMENT	"Unaccounted For" Assets						Count Variance	Historical Cost Variance
	FY 2024			FY 2023			Favorable (Unfavorable)	Favorable (Unfavorable)
	Count	Hist. Cost \$	NBV \$	Count	Hist. Cost \$	NBV \$	#	\$
Facilities Development & Operations	18	429,000.75	0.00	4	9,659.37	0.00	(14)	(419,341.38)
Public Safety	30	1,445,677.32	0.00	38	116,452.29	5,005.37	8	(1,329,225.03)
Engineering	23	219,367.55	0.00	0	0.00	0.00	(23)	(219,367.55)
Community Services	4	5,630.24	0.00	5	8,097.09	66.36	1	2,466.85
Parks & Recreation	1	1,443.27	0.00	1	1,095.00	0.00	0	(348.27)
Fire Rescue	137	959,502.53	0.00	305	1,693,430.66	0.00	168	733,928.13
Water Utilities	39	293,721.76	0.00	2	9,457.22	0.00	(37)	(284,264.54)
ISS	46	287,351.24	0.00	0	0.00	0.00	(46)	(287,351.24)
Public Health	1	1,312.65	0.00	0	0.00	0.00	(1)	(1,312.65)
	299	3,643,007.31	0.00	355	1,838,191.63	5,071.73	56	(\$1,804,815.68)
All other departments/divisions	120	528,885.47	0.00	11	60,446.84	0.00	(109)	(\$468,438.63)
Total Unaccounted for Assets	419	4,171,892.78	0.00	366	1,898,638.47	5,071.73	(53)	(\$2,273,254.31)

NOTES:

UNACCOUNTED FOR ASSETS:

Of the 419 assets Unaccounted For at the end of the Fiscal Year 2024 Physical Inventory:

One Hundred and Thirty Seven (137) assets were reported as unaccounted for from Fire Rescue are the result of the Department conducting its own inventory.

ACCOUNTED FOR ASSETS:

In Fiscal Year 2024, the status of the 366 assets Unaccounted For at the end of the Fiscal Year 2023 Physical Inventory is as follows:

- One Hundred Eighty-Four (184) assets were accounted for as found in Fiscal Year 2023 and subsequently reported as still active in inventory.
- One Hundred Thirty-Two (132) were missing for the second consecutive fiscal year; therefore they have been retired.
- Twenty-Three (23) assets were accounted for as found in FY 2023 and subsequently retired as: Sold
- Five (5) assets were accounted for as found in FY 2023 and subsequently retired as: Worn-out/Scrapped
- Eleven (11) asset was accounted for as found in FY 2023 and subsequently retired as: Trade-in Disposal
- Ten (10) asset was accounted for as found in FY 2023 and subsequently retired as: Donation
- One (1) asset was accounted for as found in FY 2023 and subsequently retired as: Other Disposal

(See Schedule C and Schedule D for the above statistical breakdown).

Palm Beach County  
Office of Financial Management and Budget  
Fixed Assets Management Office  
UNACCOUNTED FOR ASSETS  
September 30, 2024

Schedule C

Fiscal Years	First Fiscal Year: 2023			First Fiscal Year: 2022		
	Item Count	Cost	%	Item Count	Cost	%
Total Assets Unaccounted for:	366	\$1,898,638.47	100%	437	\$1,339,306.63	100%
Action taken on Unaccounted For Assets in second Fiscal Year:  1. Assets again Unaccounted for in subsequent FY:  a. Retired in Subsequent Year as: Missing for 2 Years. (Note. 1)  c. Retired as - Inventory Lost.  2. Assets Found in subsequent Fiscal Year: a. Assets still active in Inventory.  b. Retired as - Sold.  c. Retired as - Scrapped.  h. Retired as - Trade-in disposal  l. Retired as - Donation.  n. Retired as - Donation to Qualified Non-Profit  o. Retired as - Other Disposal	Second Fiscal Year : 2024			Second Fiscal Year : 2023		
	Item Count	Cost	%	Item Count	Cost	%
	132	596,487.06	31.42%	253	748,770.36	55.91%
	0	-	0.00%	1	1,105.02	0.08%
	184	1,164,621.09	61.34%	174	553,556.40	41.33%
	23	66,690.95	3.51%	3	7,841.18	0.59%
	5	6,419.82	0.34%	3	12,058.67	0.90%
	11	49,374.55	2.60%	1	2,100.00	0.16%
	10	13,950.00	0.73%	0	-	0.00%
	0	-	0.00%	1	12,700.00	0.95%
	1	1,095.00	0.06%	1	1,175.00	0.09%
Totals	366	1,898,638.47	100%	437	1,339,306.63	100%

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE

SCHEDULE D

Year to Year Comparison of 'Unaccounted For Assets' and 'Retired Missing Assets' as a percentage of Inventoriable Assets  
September 30, 2024

Fixed Assets [per extract\* from FIX215 Master Listing Final Report].

	FY 2024			FY 2023			FY 2022		
	No of Assets	Historical Cost	\$	No of Assets	Historical Cost	\$	No of Assets	Historical Cost	\$
Equipment/Furniture	33,830	378,156,065.34		35,883	368,766,192.96		36,810	361,538,777.09	
Books/Publication	245	31,030,624.14		242	30,856,157.11		242	29,562,597.69	
Transport/Equipment	5,649	314,186,523.87		5,649	314,186,523.87		5,520	289,337,296.97	
Total Inventoriable Property Assets*	39,724	\$ 723,373,213.35		41,774	\$ 713,808,873.94		42,572	\$ 680,438,671.75	
Per the Agenda Report:									
UNACCOUNTED for ASSETS ( Sch. # 2)**	419	\$ 4,171,892.78		366	\$ 1,898,638.47		437	\$ 1,339,306.63	
Unaccounted for assets as a % of Total inventoriable Assets:	1.05	0.58		0.88	0.27		1.03	0.20	
RETIREMENTS: Missing - Results of Inventory - Sch. C. (Missing 2 years)	132	\$ 596,487.06		555	\$ 2,257,670.44		5	\$ 6,217.40	
Retired Missing assets as a % of Total Inventoriable Assets:	0.33	0.082		1.33	0.316		0.01	0.001	

Notes:  
\* Fixed assets extract excludes: Land, Buildings, IOTB, Other Infrastructure, Roads, and Bridges.  
\*\* Fire Rescue Included

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
DONATION TO QUALIFIED NON-PROFIT (con't)	B		Ten (10) computers with the total historical cost of \$13,950 (\$1,395 each) were donated for use in the Palm Beach Broadband "Digital Divide" program via Agenda Item R-2011-0301 3.U.2.
			Two (2) Utility Carts Assets 10196742 & 10198005 (2015 Club Car Precedent 12, Utility Cart, Elec, Passenger) with a historical cost of \$18,633.66 (\$9,316.83 each) donated to San Carlos Estates Water Control District in Bonita Springs via signed memorandum by Verdenia Baker, County Administrator. No fair market value given on the memorandum. Suggested Minimum Bid estimate Thrift Store would have Calculated: for 10196742, \$2,049.70 and 10198005, \$2,329.21.
			One (1) Bus Asset 10185245 (2011 GILLIG 40' Bus w/ Components) with a historical cost of \$619,194.35 was donated to Digital VibeZ per County Administration approval at May 2, 2023 Board Meeting. No fair market value given on the memorandum. Suggested Minimum Bid estimate Thrift Store would have Calculated: \$6,420.
			Two (2) Buses Assets 10197758 & 10197742 (2015 Ford E-350 Turtle Top Cutaway Bus) with a historical cost of \$156,528 (\$78,264 each) were donated to St. Philip Benizi Catholic Church via signed memorandum by Verdenia Baker, County Administrator. No fair market value given on the memorandum. Suggested Minimum Bid estimate Thrift Store would have Calculated: for 10197758 \$3,131 and 10197742 \$3,131.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
DONATION TO QUALIFIED NON-PROFIT (end)	B	\$882,379.01	One (1) Bus Asset 10197737 (2015 Ford E-350 Champion Bus) with a historical cost of \$74,073.00 was donated to Dot & Ruby's Helping Hand via signed memorandum by Verdenia Baker, County Administrator. Purchase date 8/2015. Disposal Date 10/2024. No fair market value given on the memorandum. Suggested Minimum Bid estimate Thrift Store would have Calculated: \$2,963

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
DESTROYED (con't)	D		Vehicle Asset 10197809 was involved in traffic collision on 9/24/2020 and deemed a total loss. Certificate of Destruction issued on 2/21/2024.
			Asset 10197789 (2014 Dodge Grand Caravan) with a historical cost of \$49,705 Vehicle was involved in traffic collision on 3/13/23 and deemed a total loss. Certificate of Destruction issued on 11/6/2023.
			Vehicle Asset 10214358 was stolen and driven in to a lake (fully submerged) on 3/21/23 and deemed a total loss. Certificate of Destruction issued on 11/6/2023.
			Asset 10214448 was installed in vehicle (10214358) that was stolen and driven in to a lake (fully submerged) on 3/21/23 and deemed a total loss. Certificate of Destruction issued on 11/6/2023.
			Asset 10215168 was subsequently Disposed with Destroyed vehicle 10214358 - 2020 Toyota Sienna #2023. This disposal will be attached to the destroyed vehicle disposal on 4/16/2024.
			Vehicle Asset 10214264 (2020 Toyota Sienna L 7 Passenger Van) with a historical cost \$28,260.18 was involved in a major Traffic Accident and was deemed to be totaled. Certificate of Destruction issued on 8/11/2023.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
DESTROYED (con't)	D		Asset 10214436 was Disposed with Destroyed vehicle 10214264 - 2020 Toyota Sienna #2023. This disposal will be attached to the destroyed vehicle disposal Certificate of Destruction issued on 8/11/2023. Fleet did not give FAMO a signed Disposal form until 11/15/2023.
			Asset 10197663 (2015 Ford E-350 Glaval Sports Bus) with a historical cost of \$72,260 was involved in a major Traffic Accident on 11/13/2020 and deemed totaled. Was not signed off on until 5/23/2023. Palm Tran did not give FAMO a signed Disposal form until 12/13/2023.
			Asset 10189096 (2013 GMC Savana 3/4 Van Cargo) with a historical cost of \$21,438 was involved in a major Traffic Accident and deemed totaled. Certificate of Destruction issued on 5/11/2023. Fleet did not give FAMO a signed Disposal form until 11/15/2023.
			Asset 10201151 (2016 Dodge Caravan, 7 Passenger Mini-Van) with a historical cost of \$29,959 was involved in a major Traffic Accident and deemed totaled. Certificate of Destruction issued on 4/27/2023. Fleet did not give FAMO a signed Disposal form until 11/15/2023.
			Vehicle Asset 10210351 (2019 Ford F150 Pickup Truck Extended Cab) with a historical cost of \$27,388 was involved in Traffic Collision on 10/27/2023 and deemed a total loss. Certificate of Destruction issued on 10/27/2023.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
DESTROYED (end)	D	\$339,740.78	Asset 10201725 (2017 Ford T250 3/4 TON Cargo Van) with a historical cost of \$35,108 was involved in a major Traffic Accident and deemed totaled. No accident date provided on disposal form. Certificate of Destruction issued on 5/11/2023. Fleet did not give FAMO a signed Disposal form until 10/06/2023.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
RECONCILIATION ADJUSTMENTS (end)	E	\$4,094,375.03	Six (6) Assets were disposed after several iterations, Library adjusted the submission after the assets were input to correct unit and line reference. FAMO re-input entry with corrections on Documents 4FIX1125240000001279, 4FIX1125240000001280, 4FIX1125240000001281, 4FIX1125240000001282, 4FIX1125240000001283, 4FIX1125240000001284 for LB0183000000000, LB0182000000000, LB0181000000000, LB0180000000000, LB0179000000000, LB0178000000000.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
INVENTORY ADJUSTMENTS (end)	M	\$1,638,705.68	418 assets cited as RETIREMENTS: Unaccounted for (2 years) at the end of the Fiscal Year 2024 Physical Inventory.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
OTHER DISPOSALS (con't)	O		Fourteen (14) WUD corrected its original submission for new Lift Station installations after FAMO processed the records in Advantage. Subsequently, FAMO had to retire the asset recordings then input WUD's corrections for the responsibility center entries. This resulted in \$30,303,886.00 in corrections.
			Asset 10201254 was given to ISS for repair by Public Safety, ISS then gave Public Safety a replacement and brought the original asset to Surplus 6/29/21, subsequently disposed. Asset was not properly identified on Transfer form but reconciled by FAMO from Serial Number.
			Six (6) Assets 10200283,10197442,10194787,10192223,10188805,10178237 sent to surplus on 2-2-23 from Public Defender but not identified on the Transfer form. Serial numbers used instead. Assets sold under a generic Thrift Store numbering convention.
			Asset 10198946 was included in 9/14/2021 Surplus late from Parks & Rec. This asset was attached to Surplus Ice Bin Z63371 but not properly documented. Pictures on file.
			Forty One (41) Assets brought to Surplus over time but not properly documented (due to Red Book / not physically tagged), remained on inventory report, subsequently scanned by The Property Appraiser via Red Book. Memo signed by Constitutional officer on file. Proper instructions and training given.
			Two (2) Assets 10196820, 10196821 were sent to surplus from the County Library on 3-1-22 but not properly identified on the Surplus Transfer form.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
OTHER DISPOSALS (con't)	O		Asset 10196000 being was not tagged (Red Book), FABS/Advantage errors, and continuous inventory updates by staff, this asset was in Parks&Rec. inventory even after being termed (incorrectly) by Youth Services. Subsequently disposed.
			Asset 10193080 brought to Surplus by Parks & Rec. Properly identified on Surplus form, overlooked at FABS Intake.
			Asset 10190336 lost tag in 2022 per Missing/Unscannable Tag form but the replacement tag did not get placed on the asset. All known asset hand scanners were then brought to Surplus by Parks & Rec. on 4/17/23 while this one was brought 9/18/23 using incorrect description.
			Asset 10189568 was brought to Surplus by Public Safety on 7/5/16 and subsequently disposed. Asset was improperly identified on the Surplus form but reconciled by its Serial Number. Serial number used when original disposal form was sent to Surplus. Asset was accounted for via Redbook over the years without proper identification during inventories.
			Asset 10188645 sent to Surplus by Clerk of Courts on 2/11/21, asset was properly identified on Transfer form, inadvertently overlooked during transfer, subsequently disposed.
			Asset 10186482 Parks & Rec. said to have dropped off at Surplus with Soundcraft 40 Channel Mixing Console and all of its supporting assets but not identified on the Transfer form. Risk Management Property Loss report on file.

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
OTHER DISPOSALS (end)	O	\$30,921,613.84	Four (4) Assets 10183988,10183987,10183898 sent to Surplus from ISS from FDO inventory but not identified on the Transfer form. Assets were sold under asset 10183990.
			Three (3) 10177189,10177190,10177191 New scoreboards purchased by Parks & Rec. in 2018, old scoreboards brought to Surplus 6/20/2018 and not properly identified on Transfer form due to assets being Red Booked, subsequently disposed.
			Three (3) Assets 10165251,10171966,10171967 were sent to Surplus by Fire Rescue but were not identified on the Transfer form. Assets were installed into Vehicle (10160676) sold during the April 20th, 2024 Thrift Store Sale/Auction.
			Three (3) Assets 10125491,10125492,10125493 were sent to Surplus by WUD via Inventory Staff pick-up, Transfer form was never filled out and signed, scanners subsequently disposed via EOL Scrapping.
			Asset 10111674 Improperly identified on Surplus Form from Parks & Rec. by Z-Tag and Serial Number rather than Capital Asset Number on 2/24/2021 Surplus run.
			Two (2) Assets 10168392,10168398 brought to Surplus 11/22/21 but not properly identified on the Transfer form from Supervisor of Elections. Matched by serial number included on Transfer form.
			Asset 10169107 UPS Disposed in 2023. Asset was installed in a rack unit that was sent to Surplus by the Public Defenders office; however, Asset was not identified separately when sent to EOL.

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
SOLD (end)	S	\$22,900,820.68	1,799 individual assets (components included) were sold throughout the fiscal year at the Thrift Store Sales/Auctions.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
TRADE-IN DISPOSALS (con't)	T		Twenty six (26) Assets Traded-in to Vendor Stryker by Fire Rescue. Traded-in on DO-440-110921-0002647. 10199311, 10197009, 10192296, 10188022, 10174201, 10174200, 10150555, 10150553, 10150551, 10150548, 10150368, 10150364, 101036140, 10204047, 10204045,10204041, 10204039, 10204038, 10204023, 10204021 10204020, 10202027, 10202023, 10202022, 10202020, 10150548.
			Ten (10) Assets were Traded in to Vendor Supreme Systems International by ISS per Supreme Systems International Contract Number MH418700 & PO Number CARRIE. PBC DO-490-100223-49000000. 10222919, 101222918, 10222917, 10222916, 10222915, 10222914, 10213535, 10213534, 10213533, 10213532.
			Two (2) Assets 10186080, 102101387 were Traded in as part of Contract CRQS 080923-188 / CPO-680-DJ12192300000000007 with Vendor Duncan Parnell Inc. by Engineering & Public Works.
			Asset 10219040 was Returned by Public Safety under factory warranty. Request REQ3094707 Case # CS3163770. Unit cost is now under Capital Asset threshold.
			Thirteen (13) Assets were Traded-in per contract with Vendor Stryker. Traded-in by Fire Rescue on DO-440-111021-0002692. 10152516, 10152515, 10150556, 10188046, 10179892, 10150375, 10150372, 10150366, 10150361, 10129287, 10126408, 10136142, 10150370.

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
TRADE-IN DISPOSALS (end)	T	\$1,509,491.53	Asset 10210536 was sent to Vendor Intrado for repair by Public Safety. Ended up getting a replacement. Cost of new asset is under Capital Asset threshold.
			Asset 10219152 was Traded-in to Vendor Intrado per RMA Request REQ3093578. Case Number CS3161140 by Public Safety.
			Asset 10218184 was Traded-in to Vendor Intrado per Request Number REQ3118926 and Case Number CS3204454 by Public Safety due to backlight issues.
			Two (2) Assets 10219091,10190964 were Traded-In to Vendor Intrado per Request Number REQ3121326 and Case Number CS3206754 by Public Safety due to unit dropping calls and randomly shutting down.
			Three (3) Assets 10219041,10219171, 10219136 Returned by Public Safety under factory warranty, unit cost is under Capital Asset threshold.
			Asset 10192302* was Traded-in by Fire Rescue per Contract CMA-680-250678
			Two (2) Assets 10219089,10190969 were Traded-in. PowerStation no longer booting or displaying data. Viper is integrated with PowerStation. Public Safety returned to Vendor Intrado on Request Number REQ3119252 and Case Number CS2104513.
			Three (3) Assets 10199948,10200727,10200728 were Traded in to Vendor Toshiba Business Solutions by Public Safety for replacement unit. Units picked up by TBS and brought back to Vendor's facility. The new units are under the Capital Asset threshold.
			Asset 10210533 was Traded by Public Safety in to INTRADO per Request Number - REQ3117739 and Request Item Number: RITM3118177.

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
INVENTORY LOSS (PROPERTY LOSS REPORTED) (end)	U	\$49,860.22	Asset 10223719 Fire Rescue sent asset to Vendor Stryker for warranty repair but due to no response on how to move forward, Vendor disposed of asset per their terms.
			Asset 10202170 First noted as unaccounted for in 2020. Was unaccounted for the subsequent years. A signed disposal form was not received by FAMO staff from Parks & Rec. until September of 2024. Risk Management Property Loss form on file.
			Three (3) Assets 10196309, 10193089, 10190340 were removed by Parks & Rec. from John Prince Park and taken to John Prince Park maintenance yard, then the bleachers were cannibalized then subsequently unaccounted for. Risk Management Property Loss form on file
			Three (3) Assets 10209943, 10209944, 10209945 Assets were removed from Phil Foster and Okeeheelee Parks and taken to John Prince Park maintenance yard there they were believed to be cannibalized for parts, subsequently unaccounted for. Risk Management Property Loss form on file.
			Three (3) Assets 10167164,10171130,10171131 were removed from John Prince Park Maintenance Compound by Parks & Rec. and cannibalized for parts, assets can no longer be identified. Risk Management Property Loss report on file.
			Asset 10206014 Laptop placed on car and left there while Community Services' employee and client entered building. Risk Management Property Loss on file.
			Asset 10203443 Property Loss and Liability report on file. There are no notes given from Environmental Resources Management.

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
VANDALISM/THEFT (POLICE REPORT PROCESSED) (end)	V	\$22,054.79	Asset CA2000017317 was stolen from Water Utilities. Fencing was removed and driven from parking lot at 1:00 AM on 9/4/2023. Police report is on file case no. 23109315.
			Asset 10202198 was stolen from FDO through a bay door that was closed but not locked within a gated area that was left open for golf cart access. Stolen on/around 12/22/2023. Police report and Risk Management Property Loss form on file.
			Asset 10200465 was stolen Parks & Rec. facility where cart was located had a series of break-ins. In 2023 when the RFID tags were being applied to assets the cart was not found. Later in the year when a group of carts were set to be sent to Surplus the asset was never received by Surplus. After the FY24 Annual Inventory it is believed that the cart was stolen. Police report and Risk Management Property Loss form on file.
			Asset 10177465 Stolen - holding grooming reel was supposedly sent to Surplus but not with the grooming kit. Asset cannot now be located by Parks & Rec. Police report and Risk Management Property Loss form on file.

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
WORN-OUT/SCRAPPED (con't)	W		Two Hundred Sixty Two (262) Assets were Marked as W- Worn Out/Scrapped. See Below for Details.
			One Hundred Seventy One (171) Assets Transferred to EOL Electronics Recycling Vendor.
			Forty Eight (48) Assets Scrapped in Metal Recycling Dumpster.
			One (1) Asset 10102444 was destroyed in 2019, Road and Bridge commented on the paperwork that there was not an identifiable asset, serial or VIN number on this trailer. Designated as N/A in the asset column. Asset was accounted for via Redbook over the years without proper identification during inventories.
			Six (6) FY24 Library Partial Asset Inventory Deletions LB0149000000000, LB0152000000000, LB0156000000000, LB0157000000000, LB0159000000000, LB0160000000000.
			Twenty One (21) Assets Marked as Obsolete by WUD, Parks & Rec., Public Defender, Fire Rescue, Libraries, Medical Examiner.
			Four (4) FABS Transfers. Sent to Surplus from Libraries and deemed not worth selling and disposed of in the dumpster.
			Five (5) Assets Marked as Unsafe by Parks & Rec. and Libraries.
			Two (2) Assets marked for Return to Vendor by Fire Rescue. No information whether replacements were received.

PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
NOTES TO CURRENT YEAR DISPOSED ASSETS  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FY 2024			
DISPOSAL/RETIREMENT TYPE	Retirement Method	Historical Cost	Explanation
		\$	
WORN-OUT/SCRAPPED (end)	W	\$4,782,625.29	Four (4) Assets marked as Scrapped/ Destroyed Three (3) by Parks & Rec. including two (2) K07169000, K07170000 Water Heaters which were leaking and no longer heating water. Vendor came on site to repair, ended up removing/scrapping and replacing with new Water Heaters DO-410-010224*5008. One (1) Asset G08338000 NOLAN POOL LIFT,AQUATIC ACCESS No longer serviceable and no Vendor available to repair. Disposed in dumpster on-site. One (1) Asset 10202053 FDO Beyond life cycle of the asset. Asset was disposed of properly as hazardous materials.
GRAND TOTAL:		\$67,141,666.85	2,685

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PALM BEACH COUNTY  
OFFICE OF FINANCIAL MANAGEMENT & BUDGET  
FIXED ASSETS MANAGEMENT OFFICE  
SCHEDULE F  
YEAR TO YEAR COMPARISON  
FISCAL YEAR ENDED SEPTEMBER 30, 2024

Disposal/Retirement Type	Retirement Method	FY 2024	FY 2023
		Historical Cost	Historical Cost
RECONCILIATION			
County Acquired vis-à-vis Municipal or FDOT Owned	11	N/A	58,188.82
VENDOR ELECTRONICS RECYCLING RECONCILIATION - TERMINATED CONTRACT	12	N/A	310,506.60
DONATION TO QUALIFIED NON-PROFIT	B	882,379.01	1,219,519.53
CANNIBALIZED FOR PARTS	C	-	-
DESTROYED	D	339,740.78	189,085.00
RECONCILIATION ADJUSTMENTS	E	4,094,375.03	101,560.90
LAND CONVEYED WITH REAL PROPERTY SALES	F	N/A	N/A
DONATION TO OTHER GOVERNMENT ENTITY	I	N/A	1,033,475.70
DONATED - OTHER GOV ENTITY	I	N/A	N/A
LEASE TERMINATION	L	N/A	N/A
INVENTORY ADJUSTMENTS	M	1,638,705.68	2,257,670.44
SWAPS	N	N/A	N/A
OTHER DISPOSAL	O	617,727.84	307,775.25
OTHER DISPOSALS WUD LIFT STATIONS ADJUSTMENTS	O	30,303,886.00	N/A
SOLD	S	22,900,820.68	19,619,259.53
TRADE-IN DISPOSAL	T	1,509,491.53	3,847,647.39
INVENTORY LOSS (PROPERTY LOSS REPORT PROCESSED)	U	49,860.22	1,105.02
VANDALISM/THEFT	V	22,054.79	49,337.25
WORN-OUT/SCRAPPED	W	4,782,625.29	7,633,648.56
GRAND TOTAL:		\$ 67,141,666.85	\$ 36,628,779.99