



February 5, 2026

**TO:** THE DISTRICT BOARD OF TRUSTEES OF VALENCIA COLLEGE

**FROM:** DR. KATHLEEN PLINSKE  
President

**RE:** PROPERTY DELETION

Surplus, trade-in, obsolete, economically unrepairable, or missing equipment items are periodically deleted from the property records of the College. All equipment, depending on type, is disposed of through recyclers or trash (electronic equipment is disposed of through recyclers).

Pursuant to Section 274.02, F.S., equipment with a cost or fair market value of \$5,000 or more and projected useful life of more than one year must be recorded in the financial records as property for inventory purposes. As a result, the original cost reflects the item's cost at the date of acquisition, or the estimated fair market value at the date received, in the case of gifts.

Equipment is depreciated on a straight-line basis over the following estimated useful lives as follows: Computers - 3 years; Vehicles, Office Machines, Educational Equipment - 5 years; and Furniture - 7 years. Therefore, current book value reflects the net depreciated value (acquisition cost or fair market value less depreciation).

The following summary and attached property deletion report provides a detailed list of assets recommended for disposition and deletion.

Trade-In

1 asset with an original cost of \$115,710.00 with a book value of \$0.00

**RECOMMENDED ACTION:**

The President recommends that the District Board of Trustees of Valencia College approve the disposition and deletion of equipment from the property records and authorize the college to exchange or dispose of such equipment, as presented.

  
\_\_\_\_\_  
President

# Property Deletion Detail

Thursday, February 5, 2026

Asset Number	Fiscal Year	Date of Purchase	Description, Make, Model	Original Cost	Book Value
Trade-In					
G00004711	1213	9/13/2012	Ultrasound Machine, PHILLIPS, iU22	\$115,710.00	\$0.00
1 detail record				\$115,710.00	\$0.00
<b>Grand Total</b>					
			1 detail record	\$115,710.00	\$0.00