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Re: Inventory Records

All districts must maintain a comprehensive, accurate, and current inventory of equipment purchased with federal funds. This includes maintaining adequate controls to account for the procurement, location, custody, and security of the equipment purchased with federal funds and keeping records, which fully disclose the amount and disposition of the funds and the total costs of the equipment. The Kansas State Department of Education (KSDE) created a sample inventory record form for districts to utilize. A copy of that form is included in this packet. Districts may develop their own inventory form; however, it should include all of the elements listed below.

A physical inventory of equipment must be taken and the results reconciled with property records at least once every two years. Inventory records should include the following information:

- program funding the purchase;
- description of the item;
- purchase order number;
- purchase price;
- purchase date;
- serial or other identification number;
- physical location of item;
- condition of item;
- date of disposal; and
- sale price.

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