

The district/school must maintain effective control over items purchased with federal funds to ensure they are used solely for authorized purposes. This includes the specific fund, location, and status of the item, as well as items purchased for equitable services to Private Schools (if applicable).

1. **Non-consumables/Equipment Tracking Details:** Each item purchased with federal funds must be tracked the provided [Inventory Template](#) with the following information:
 - **Purchase Date:** The date the item was acquired.
 - **Grant Source:** Record which federal program funded the purchase (e.g., Title I-A, Title IV-A).
 - **Purchase Order Number:** Account system generated number (if applicable).
 - **Funding Account Number:** Specific accounting system number for that year's federal funding source.
 - **Description:** Detailed identification of the asset.
 - **Quantity:** Number of individual items.
 - **Unit Purchase Cost:** The unit cost of the item.
 - **Total Purchase Cost:** The total cost of the item.
 - **Condition:** Track whether the item is in new, good, fair, or poor condition.
 - **Discard Date:** Date item(s) discarded (if applicable).
 - **Serial Number or Unique Identifier:** Record the serial number or any other identifying number assigned to the equipment, including type, make, and model (if applicable).
 - **Location:** Where the equipment is located or the name of the person it is assigned to.
 - **Percentage of Cost Paid by Program:** Detail the share of the cost funded by different federal programs (if applicable).

2. **Regular Inventory Checks:**
 - **Physical Inventory:** Conduct a physical inventory at least every year.
 - **Reconciliation:** Reconcile physical counts with inventory records to identify any discrepancies in location, condition, or ownership.
 - **Update Records:** As items are moved, reassigned, or disposed of, update the records accordingly.

3. **Reallocation and Usage Guidelines:**
 - **Sharing Equipment:** If the equipment is still in usable condition, consider transferring it to another federally funded program. The order of priority for reallocation is:
 - Other programs funded by a federal grant.
 - Other federal programs outside of education.
 - Non-federal programs.

 - **Considerations for Private Schools:** If federal funds are used to purchase equipment for private schools, the equipment is considered district/school property. These items must be included in the district/school's inventory system and must follow the same tracking and management guidelines.

4. **Recordkeeping:**
 - Maintain detailed records of all transactions related to equipment (purchases, transfers, disposals, and any updates to the inventory system).
 - Ensure that all equipment purchased with federal funds is clearly identified in the inventory system to prevent misuse and ensure compliance with federal guidelines.

5. **Compliance and Reporting:**
 - Annually review inventory records for compliance with federal regulations.
 - Submit the signed [Inventory Review Form](#) to the Compliance Tool.



6. **Non-consumable/Equipment Disposition Process:** When an item is damaged, lost, or stolen, follow the steps outlined below:
- **Documentation of Loss or Damage:** Immediately document any incidents of loss, theft, or damage. Include date, details, and corrective actions taken.
 - **Disposal of Equipment:** When equipment is no longer needed for the federal program:
 - **Items with a fair market value under \$10,000:** The district/school can retain, sell, or dispose of the equipment as necessary.
 - **Items with a fair market value over \$10,000:** The district/school must request guidance from the Oregon Department of Education (SEA) on how to dispose of the item. Proceeds from any sale may need to be shared with the federal government.