

**MEMORANDUM**

TO: All Agencies, Boards and Commissions; Fixed Asset Coordinators  
FROM: Jennifer Sommars-Link, Materiel Administrative Manager  
DATE: April 30, 2026  
SUBJECT: Annual Physical Inventory Information – Inventory Due Date August 31, 2026

Neb. Rev. Stat. [§ 81-157](#) requires all Agencies, Boards, and Commissions to conduct an annual inventory of all property, including furniture and equipment, belonging to the State of Nebraska and in their possession, custody, or control **as of June 30, 2026**. The inventory is due by August 31, 2026.

**CAPITALIZATION THRESHOLD IS \$5,000:** Items at \$5,000\* or more are required to be entered in the EnterpriseOne (E1) Fixed Assets Module. See the [State Accounting Manual](#) – Sec. 28 Capital Outlay (updated March 2025) for additional guidance. Agencies may establish policies with capitalization thresholds *lower than* \$5,000 per item at their own discretion.

\*Exception - **All firearms**, regardless of cost, are required to be entered in E1 as a fixed asset.

**CONDUCTING INVENTORY:** Agencies may conduct their inventory utilizing a method that works best for the agency. Barcode scanning with fixed asset barcode scanners is one available method of conducting an inventory of fixed assets and is recommended for agencies with a larger number of items and/or multiple locations. Send an email to [as.MaterielFixedAssets@nebraska.gov](mailto:as.MaterielFixedAssets@nebraska.gov) to borrow a scanner. See the [Fixed Assets Barcoding Manual](#) for more information.

**INVENTORY FORMAT:** The inventory can be submitted in a format of the agency's choosing. Format options include Auditor F/A Listing Report (R5509273) generated from E1, spreadsheet(s) provided to Risk Management for contents insurance purposes, or other listing maintained by the agency.

**CERTIFICATION MEMO:** Please include with your inventory a certification memo on agency letterhead certifying the inventory was conducted and stating affirmatively that all items are indelibly tagged, marked, or stamped with **"Property of the State of Nebraska"** as required by [§ 81-157](#).

**SUBMIT:** Submit inventories and certification memos to: [as.MaterielFixedAssets@nebraska.gov](mailto:as.MaterielFixedAssets@nebraska.gov).

**ADDITIONAL RESOURCES:**

- [Asset Management Manual](#) – is a complete guide for asset management, including surplus processes.
- [E1 Training Guides](#) – Expand the Fixed Assets section for instructions to run integrity reports to assist an agency in ensuring accurate financial information.

Submit questions regarding asset management to: [as.MaterielFixedAssets@nebraska.gov](mailto:as.MaterielFixedAssets@nebraska.gov). Please note that general ledger, depreciation, and other accounting issues will be forwarded to State Accounting.