

# Adult Education Program Inventory

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## Introduction

It is essential that adult education programs have the property necessary to provide effective education services to all persons desiring to access adult education services. The Utah State Office of Education, Adult Education Services provides two main sources of funding for qualified adult education providers:

- State legislative funds that are distributed to school districts based on a funding allocation formula, and
- Adult Education and Family Literacy Act (AEFLA) funds distributed to school districts and nonprofit community-based organizations based on a competitive grant competition.

Funds from either or both of the above grants and any other grants that may be the responsibility of the Utah State Office of Education, Adult Education Services may be used for the purpose of procuring property, teaching materials and supplies. Purchased property, teaching materials and supplies must be used solely for providing education services to persons who qualify for adult education services.

Fees and tuition collected from adult education students are also considered as a source of revenue that is to be used solely for providing adult education services that the program would otherwise be unable to provide. Collected fees and tuition may be used for the purpose of purchasing property, materials or supplies. The associated purchases must be accounted for through the inventory process. (Board Rule R277-733-9-G-H)

## Inventory Standards

In order to maintain adequate property meeting the education needs of the adult learner and reducing the cost that programs must bear in constantly purchasing property, the following standards will be followed.

- Property is defined as equipment and/or non-consumable teaching materials and supplies, including assessment and professional resource materials, purchased with funds from state legislative, federal AEFLA or other grants awarded through the USOE in addition to fees and tuition collected from adult learners for the purpose of providing adult education services.
- All property purchased with state legislative, AEFLA or other funds awarded by the Utah State Office of Education, Adult Education Services or through the collection of fees and

tuition from adult learners must be labeled and inventoried according to EDGAR regulations:

*(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property (EDGAR Part 80 Subpart C, Sec. 80.32, Equipment).*

- A physical inventory of adult education program property will be taken by state adult education staff as part of tri-annual program monitoring, or as necessary. Inventory results will be reconciled with the program's awarded grants and inventory records for the three-year period between programming monitoring visits. If it becomes necessary to inventory property more frequently than on a tri-annual basis, state adult education staff may choose a specific grant award year to verify property status.
- Records of all non-consumable purchases through any source associated with the USOE-sponsored adult education program must be maintained for a period of seven years – three years on site and available four years off-site. Thus, the inventory must be completed and maintained by programs on an annual basis.
- Programs must develop and maintain a control system to ensure adequate safeguards to prevent loss, damage or theft of the property. This process must include a process for reporting loss, damage or theft of adult education property.
- Programs must have adequate maintenance procedures in place to assure that property is in good, operable condition.
- When original or replacement property acquired under a grant is no longer needed for adult education purposes, the property shall be disposed of by following the school district or community-based organization's property disposal policies through either direct disposal or transferring to another state-sponsored adult education program.
- In the case of an adult education program no longer being funded by the USOE, all equipment and non-consumable teaching property will be redistributed to other adult education programs, or may remain with the closing entity at the discretion and direction of the USOE.

The following inventory form or its equivalent shall be maintained by the adult education program in receipt of state and/or federal funds.

## Adult Education Property Inventory

Program Name: \_\_\_\_\_

Property Name									
Serial Number									
Agency "Asset" Tag Number									
Property Source									
Purchase Date									
Original Cost									
Percentage of Purchase from State and Federal Grants (Total must equal 100% of purchase price)									
Location of Property									
Use of Property									
Date of Property Disposition									

Note: Materials and supplies inventoried do not require an "Asset" tag number.