

CARES Equipment and Supplies Guidance

Introduction

Consistent with the CARES Act requirements and guidance and executed Agreements, this CARES Equipment and Supplies Guidance (“Guidance”) provides Contractors with important information regarding certain equipment and supply purchases (“Equipment”), reporting requirements, and ongoing accountability and expectations once the Agreements end.

Scope

This Guidance applies to Equipment purchases which are included as allowable and budgeted costs of the Contractor’s Agreement with the County. Approved Equipment costs must be reasonable and necessary to address COVID-19 impacts. Equipment for purposes of this Guidance are defined as equipment purchases that are \$5,000 or more per piece of equipment or other sensitive supply purchases that are greater than \$200 but less than \$5,000 per item including, but not limited to, electronic devices, computing devices, or other technology related items. Equipment addressed under this Guidance does not include items distributed to County residents in accordance with the terms of the Agreement with the County which allows distribution of certain Equipment to residents as part of their participation in the program services.

Reminders regarding related contractual requirements

- Equipment purchases must stay within your approved contract budget, as outlined in the Contractor’s Agreement with the County. All equipment purchases over \$5,000 require vendors to obtain 3 bids prior to purchase, and purchase based on lowest bid.
- Equipment purchases greater than \$200 must be tracked using the CARES Equipment Tracking Log and shall be accessible to the County upon request.
- Records shall be retained for six years after the Contract ends.
- CARES Equipment Reports must be included when invoices are submitted to the County. The equipment on the report must match the cost of the equipment being reimbursed.

Equipment ownership and possession

Ramsey County owns the equipment, but the Equipment may remain in Contractor’s possession following the end of the CARES Act funding period for continued use by the Contractor under the condition that the Equipment will be used for the purposes consistent with the CARES Act and Agreements with the County. Equipment may continue to be used for food support, workforce training, or community resources. Further, Contractors may be granted latitude to adjust use to critical community needs as necessary. However, if the Contractor’s business plan changes to services unrelated to the allowable uses included in this Guidance, Equipment must be returned to Ramsey County. The Equipment may not be sold under any circumstances unless prior approval and direction is given by the County. The County will maintain ownership of the equipment until a date is set when the asset is fully depreciated and no longer of any value as mutually agreed upon by the County and Contractor. Depreciation is calculated using a straight-line method, which is a constant rate of depreciation over time. It calculates how much a specific asset depreciates in one year and then depreciates that amount every year.

Oversight and Compliance

The County and/or Auditors may request to see the Equipment at the Contractor’s location and additional reporting may be required by the County.