

COVID-19 Pandemic: Public Assistance Disposition Requirements for Equipment and Supplies

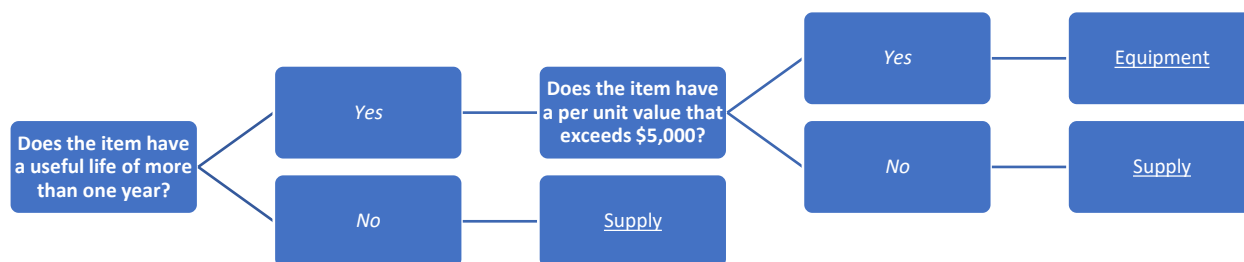
Frequently Asked Questions Version 2

This document provides answers to frequently asked questions (FAQs) about disposition and disposal requirements for equipment and supplies, and demobilization, including warehousing costs, for all emergency and major disaster declarations for the Coronavirus (COVID-19) pandemic. This document applies to all FEMA Public Assistance (PA) projects funded under a COVID-19 emergency or major disaster declaration, as well as equipment or supplies provided by FEMA as Direct Federal Assistance (DFA).

1. How can I determine whether an item is equipment or a supply?

In the context of disposition, equipment is defined as any tangible personal property having a useful life of more than 1 year and a per-unit acquisition cost that equals or exceeds the capitalization level established by the Applicant for financial statement purposes, or \$5,000.¹ Tangible personal property that does not meet this definition of equipment is a supply.² Some supplies are durable, with a useful life of more than one year, but durability does not make an item equipment per se. The determining factor is whether the per-unit cost of the item exceeds \$5,000; if the item costs less than \$5,000, then it is a supply even if it is durable.

- Examples of equipment may include durable medical equipment, hospital beds, ventilators, refrigerator trucks, coolers, freezers, and information technology systems (which are different than tablets/laptops).³
- Examples of supplies may include tablets/laptops, personal protective equipment (PPE) such as N95 and other filtering respirators, surgical masks, gloves, protective eyewear, face shields, and protective clothing, sharps containers, and dry ice.



¹ 2 C.F.R. § 200.33. Personal property is any property that is not real property and may be tangible or intangible. *Id.* § 200.78.

² 2 C.F.R. § 200.94.

³ FEMA Policy 104-021-04, Coronavirus (COVID-19) Pandemic: Medical Care Eligible for Public Assistance (Interim) (Version 2) (March 15, 2021), pp.4-5. Available at [Public Assistance COVID-19 Medical Care Policy \(V2\) \(fema.gov\)](https://www.fema.gov/public-assistance/covid-19-medical-care-policy-v2).

2. Are there different disposition requirements for different types of Applicants?

Yes. When equipment and supplies that were acquired with Federal funding are no longer needed for the original project or other activities supported by a Federal agency, there are certain disposition requirements that apply under Federal regulations.⁴ An Applicant must provide FEMA the current fair market value (FMV) and compensate FEMA for its share of the original purchase as explained below. In accordance with FEMA's disposition policy, FEMA applies this requirement by reducing funding by the applicable amount.⁵ This section further outlines specifications of these requirements.

For **equipment** disposition, there are different requirements for State/Territory Applicants than for all other Applicants. For **supplies**, the same disposition requirements apply to all types of Applicants.

Equipment

When equipment purchased with PA funding is no longer needed for the original project or program, Federal regulations require **State and Territorial Applicants** to dispose of equipment in accordance with their own laws and procedures.⁶ When allowable pursuant to their own laws and procedures, States and Territorial Applicants may not be required to provide FMV to FEMA for equipment.

For **Tribal, local government, and Private Nonprofit (PNP) Applicants**, when equipment purchased with PA funding is no longer needed for response to or recovery from the incident, these Applicants:

- **May** use the items for other Federally funded programs or projects, provided the Applicant informs FEMA in writing, or
- **Must** calculate the FMV of the individual items of equipment. Applicants must provide the current FMV for items that have a current FMV of \$5,000 or more. FEMA reduces project funding by the applicable amount if it is over \$5,000. If the individual item of equipment has a current FMV less than \$5,000, FEMA does not reduce the project funding.⁷

Supplies

When supplies are no longer needed for Federally funded programs or projects, **all Applicants**, including State and Territorial government Applicants, must calculate the current FMV of any unused⁸ residual supplies (including materials) that FEMA funded for any of its projects and determine the **aggregate total**.⁹ Aggregate total refers to the entire residual inventory of unused supplies funded by FEMA without regard for the individual item or type. FEMA does not differentiate between individual items of supply. The Applicant must provide FEMA the current FMV if the aggregate total of unused residual supplies is greater than \$5,000. FEMA reduces funding by any applicable amount.¹⁰ If the aggregate total of unused residual supplies is less than \$5,000, FEMA does not reduce the project funding.¹¹

⁴ 2 C.F.R. §§ 200.313(e); 200.314(a).

⁵ [Public Assistance Program and Policy Guide \(PAPPG\) Version 3.1](#), FP 104-009-2, p. 29 (Apr. 2018). Version 3.1 of the PAPPG is applicable to all COVID-19 declarations.

⁶ 2 C.F.R. § 200.313(b).

⁷ PAPPG Version 3.1, p. 29.

⁸ FEMA interprets unused supplies as supplies that were purchased under the PA grant but have not been opened and/or utilized for its intended purpose under the grant. This applies to all unused supplies regardless of value. FEMA would defer to the non-Federal entity if their own rules, policies and/or procedures define "unused" supplies.

⁹ PAPPG Version 3.1, p. 29.

¹⁰ PAPPG Version 3.1, p. 30.

¹¹ Id.

DISPOSITION REQUIREMENTS		
When purchased equipment or supplies (including materials) are no longer needed for Federally funded programs or projects		
Entity	Type of Good	
	Equipment	Supply
	Any tangible personal property (including information technology systems) having a useful life of more than 1 year and a per-unit acquisition cost that equals or exceeds the capitalization level established by the Applicant for financial Statement purposes, or \$5,000, whichever is less.	Tangible personal property that does not meet this definition of equipment.
State, Territory	Dispose of equipment in accordance with State and Territorial laws and procedures.	- Applicant must calculate the current fair market value of any unused residual supplies (including materials) that FEMA funded for any of its projects and determine the aggregate total. - Applicant must provide to FEMA the current fair market value if the aggregate total of unused residual supplies is greater than \$5,000. - FEMA reduces funding by this amount. - If the aggregate total of unused residual supplies is less than \$5,000, FEMA does not reduce the funding.
Tribal, Local Government, PNP	- Applicant must calculate the current fair market value of the individual item of equipment. - Applicant must provide to FEMA the current fair market for items that have a current fair market value of \$5,000 or more. - FEMA reduces funding by this amount. - If the individual item of equipment has a current fair market value less than \$5,000, FEMA does not reduce the funding.	

3. Are donations of equipment or supplies allowed, and may an Applicant donate equipment or supplies in lieu of repaying FEMA any required FMV?

Once an Applicant has determined that the equipment or supplies purchased with PA funding are no longer needed for response to or recovery from the incident, the Applicant may use the equipment or supplies to carry out activities under another FEMA award or activities under Federal awards from other Federal awarding agencies. The Applicant must notify FEMA in writing in advance of the Applicant's continued use of the equipment or supply for another award.¹²

The exception to this is State or Territorial Applicants whose laws and procedures allow the State or Territory to donate or transfer equipment. State and Territorial Applicants must still comply with applicable FMV requirements for supplies that have not expired.

Once the work is completed on the PA grant and FEMA has reduced funding by the FMV of the equipment or supplies, as applicable, or if no reduction is taken because items are under the threshold triggering disposition requirements, FEMA has no interest in whether the equipment or supplies are retained, sold, donated, or transferred.

4. If Applicants are not able to sell, or donate equipment or supplies, are overhead costs for maintenance eligible?

Costs for maintenance/storage of equipment or supplies are eligible prior to whichever occurs first: the project is complete, or the project period of performance deadline has passed without an extension. Beyond these timeframes, costs to maintain/store equipment or supplies that an

¹² 2 C.F.R. § 200.313(c); PAPPG Version 3.1, p. 29.

Applicant retains are not eligible. For maintenance/storage of equipment or supplies that is related to demobilization, disposition, and disposal activities, please refer to [Question #10](#).

5. What are the appropriate methods of determining Fair Market Value?

For large projects,¹³ FMV is evaluated at closeout. For small projects,¹⁴ FMV is addressed during the formulation of the project. Project formulation is the process of documenting the eligible facility, work, and costs to be captured in a project prior to obligation. To calculate depreciation or FMV, the date used to determine when equipment is no longer needed is based on the work completion deadline of either May 11, 2023, or information previously provided by an Applicant. No reduction is taken for supplies for Small Projects during project formulation or at closeout because the quantity of supplies for which funding is eligible is an amount that is necessary and reasonable, and the estimate is based on the aggregate unused supplies not exceeding \$5,000.

FEMA currently utilizes three (3) options for assessing the FMV of an equipment or supply:

- (1) Relying on a documented assessment from the Applicant;
- (2) Obtaining spot quotes for the item from three vendors in the secondary market; or,
- (3) FEMA can apply depreciation to the item's initial value based on its Modified Accelerated Cost Recovery System (MACRS) asset class, utilizing straight-line depreciation or the declining balance (DB) method, as specified below.

FEMA will use the following depreciation methods when determining FMV:

- Supplies: Straight-line depreciation¹⁵, and
- Equipment: The 150% declining balance (DB) method¹⁶ or straight-line depreciation.

There may be many factors that affect FMV (e.g., market flooding, items purchased under an expired Emergency Use Authorization, chain of custody issues for sensitive equipment). **FEMA has determined that expired equipment¹⁷ or supplies have a FMV of zero dollars and therefore do not require disposition.** Applicants must still determine the FMV of other items. For more information, please see [Appendix A](#).

For Small Projects that have been obligated but no reduction for depreciation of equipment was determined during project formulation, a determination must be made whether a reduction is applicable prior to certifying completion of all of an applicant's Small Projects. The adjustment would be due to an inadvertent error or omission in accordance with PA guidance that Small Projects may be adjusted or amended.¹⁸

The Small Project threshold increase to \$1 million effective August 3, 2022, applies to projects that had not been obligated as of that date for major disasters and emergencies declared on or after March 13, 2020, which includes COVID-19 declarations. For COVID-19 projects, to which the \$1 million threshold applies, guidance in the [Public Assistance Program and Policy Guide \(PAPPG\)](#)

¹³ A large project is one for which the final obligated (Federal and non-Federal) amount is equal to or greater than the annually adjusted cost threshold for small project grants. See PAPPG V3.1 at pages 143-144 for more on FEMA's project thresholds.

¹⁴ A large project is one for which the final obligated (Federal and non-Federal) amount is less than the annually adjusted cost threshold for small project grants. See PAPPG V3.1 at pages 143-144 for more on FEMA's project thresholds.

¹⁵ Value of an asset is reduced uniformly over each period until it reaches its residual value.

¹⁶ Accelerated depreciation method in which the depreciation expense declines with age of the fixed asset.

¹⁷ For equipment for which the manufacturer has issued an expiration date.

¹⁸ PAPPG Version 3.1, pg. 145.

[Version 3.1](#) is the controlling authority. On January 6, 2023, FEMA published [FEMA Policy: Public Assistance Simplified Procedures](#), which applies to emergencies or major disasters declared on or after that date, and therefore does not apply to COVID-19 projects. For unobligated projects to which the new threshold applies, a project that was formulated as a Large Project will be changed to a Small Project upon obligation, FEMA will not adjust funding except for a reason articulated in PAPPG Version 3.1.

6. Will FEMA provide PA funding for disposal costs of COVID-19 related equipment and supplies?

FEMA will provide PA funding for disposal of eligible supplies and equipment that were obtained under a PA grant or provided by FEMA as Direct Federal Assistance.¹⁹ FEMA will not provide funding for disposal of items acquired through other entities, including other Federal agencies. These costs are eligible up to 90 days (August 9, 2023) after the work completion deadline on May 11, 2023. For time extensions after August 9, 2023, please refer to [Question #7](#).

7. Will FEMA allow for additional time extensions to complete demobilization, disposal, and disposition work after the August 9, 2023, deadline?

FEMA Regional Administrators may issue a single time extension to Applicants to complete demobilization, disposition, and disposal work, including storage and warehousing, after the August 9, 2023, deadline for an additional 90 days (November 7, 2023), when the request is justified based on extenuating circumstances beyond the Recipient's or Applicant's control.

For project application submission for demobilization, disposition, and disposal work, FEMA may approve time extension requests up until February 5, 2024, when the request is justified based on extenuating circumstances beyond the Recipient's or Applicant's control. For more information on other time extension requests, please see the [COVID-19 Pandemic: Public Assistance Programmatic Deadlines \(Interim\) Policy Version 2](#).

8. Does the Procurement Under Grants Conducted Under Emergency or Exigent Circumstances for COVID-19 Memo still apply for demobilization, disposition, and disposal activities conducted after May 11, 2023?

No, the [COVID-19 Pandemic: Public Assistance Programmatic Deadlines \(Interim\) Policy Version 2](#) established May 11, 2023, as the applicable end date for all COVID-19 policies, including the [Procurement Under Grants Conducted Under Emergency or Exigent Circumstances for COVID-19 Memo](#), and FEMA will no longer allow for federal procurement standards under exigent or emergency circumstances, solely due to the existence of the COVID-19 public health emergency.

For procurement actions related to demobilization, disposition, and disposal performed after May 11, 2023,²⁰ states and territorial governments are required to follow their own procurement procedures as well as the federal requirements²¹ for procurement of recovered materials and inclusion of required contract provisions per 2 C.F.R. §§ 200.317, 200.322, and 200.326. Tribal governments, local governments, and PNPs must comply with the requirements of 2 C.F.R. §§

¹⁹ Eligible work and costs must conform to PA program eligibility and other federal requirements. See 2 CFR 200.403(b),(d),(e),(f) and PAPPG V3.1 (2018), and www.fema.gov/grants/procurement for additional guidance.

²⁰ Purchases under a FEMA award due to the COVID-19 pandemic are subject to the federal procurement standards at the time of declaration.

²¹ [2 CFR Part 200 Subpart D - Procurement Standards](#)

200.318-200.326. For additional information, please see FEMA's guidance regarding procurement standards: <https://www.fema.gov/grants/procurement>. For additional guidance regarding required contract clauses, see the [Procurement Disaster Assistance Team's "FEMA Contract Provisions Template" \(2019 ed.\)](#)

9. Will FEMA provide PA funding for transportation costs to complete demobilization, disposition, and disposal activities?

FEMA will provide PA funding for transportation costs to support demobilization, disposition, and disposal activities when reasonable and necessary.²² Eligible costs may include equipment and supplies necessary for proper handling and transport in accordance with federal guidance to support those activities; this also includes funding eligible transportation of expired supplies and equipment for donation. FEMA will reimburse eligible costs one-time for transportation from pick-up locations (e.g., a storage facility or warehouse) to the final site. Once an Applicant transports equipment and supplies to complete demobilization, disposition, and disposal, FEMA will no longer reimburse for storage or warehousing.

10. Will FEMA provide PA funding for storage and warehousing costs to complete demobilization, disposition, and disposal work after May 11, 2023, for COVID-19?

Yes, FEMA will provide a limited 90-day time extension from the end of the COVID-19 emergency work completion deadline on May 11, 2023, to reimburse eligible storage and warehousing costs but only to complete eligible demobilization, disposition, and disposal work until August 9, 2023. For time extensions after August 9, 2023, please refer to [Question #7](#).

11. Will FEMA provide funding for demobilization, disposition, and disposal work, including warehousing, that exceeds a 60-day supply?

Supplies purchased on or after September 15, 2020:

- For supplies purchased on or after September 15, 2020,²³ funding for stockpiling a supply of eligible PPE and other necessary supplies is limited to a supply that is projected for up to 60 days from date of purchase and funding for storing eligible PPE and other necessary supplies is limited to what is necessary to store a projected 60-day supply. However, this 60-day limitation for stockpiling and storage only applies to supplies purchased on or after September 15, 2020.

Supplies purchased January 20, 2020 - September 14, 2020:

- For eligible PPE and other necessary supplies purchased from January 20, 2020, until September 14, 2020, Applicants could obtain and store additional PPE and other necessary supplies to respond to COVID-19 that may exceed the 60-day limitation.

²² To be eligible, claimed costs must be allowable under 2 C.F.R. Part 200, including but not limited to whether the cost conforms to PA program eligibility and other federal requirements.

²³ The 60-day limitation was not established until the release of the COVID-19 Pandemic: Work Eligible for Public Assistance (Interim) Policy for work performed on or after September 15, 2020.

- For eligible PPE purchased January 20, 2020, through September 14, 2020, the amount of PPE purchased should have been based on a reasonable expectation of burn rates at the time of purchase²⁴ or what was necessary to meet the emergency needs of the pandemic, which may have been greater than a 60-day supply.²⁵
- For all other eligible supplies purchased January 20, 2020, through September 14, 2020, FEMA will evaluate eligibility in accordance with the PAPPG Version 3.1 including the following.
 - The cost of supplies, including materials, is eligible if: purchased and justifiably needed to effectively respond to and/or recover from the incident; or taken from the Applicant's stock and used for the incident. The Applicant needs to track items taken from stock with inventory withdrawal and usage records. FEMA provides PA funding for these items based on invoices, if available. If invoices are not available for items used from stock, FEMA provides PA funding based on the Applicant's established method of pricing inventory. If the Applicant does not have an established method, FEMA provides PA funding based on historical data or prices from area vendors. (Page 28)
 - The purchase of supplies and commodities required for emergency protective measures is eligible. Costs related to the Applicant purchasing supplies or using its own stock to perform Emergency Work are eligible and reimbursed in accordance with Chapter 2:V.D. (Page 63).

Therefore, FEMA will provide funding for eligible demobilization, disposition, and disposal work and costs, including warehousing, for eligible PPE and other necessary supplies that exceed a 60-day supply if the supplies were purchased through September 14, 2020. However, FEMA will limit funding for eligible demobilization, disposition, and disposal work and costs, including warehousing, for eligible PPE and other necessary supplies to a 60-day supply if the supplies were purchased on or after September 15, 2020. All PPE and other necessary supplies whether purchased for active use or as a stockpile in reserve will be subject to disposition requirements at the end of the period of performance.

12. What will be the federal cost share application for demobilization, disposition, and disposal work, including warehousing, for COVID-19?

FEMA will apply a 90% federal cost share for demobilization, disposition, and disposal work and costs, including warehousing, performed on or after July 2, 2022. This includes the following work and costs to complete demobilization, disposition, and disposal for up to 90 days after May 11, 2023:

- **Employee Labor:** Costs for hours worked to complete eligible demobilization, disposition, and disposal work through August 9, 2023.²⁶
- **Purchased Supplies:** Costs to purchase any necessary supplies to complete eligible demobilization, disposition, and disposal work used through August 9, 2023. FEMA only

²⁴ This policy position was consistent with CDC recommendations on the provision of PPE for these groups, as well as [FEMA Fact Sheet: Coronavirus \(COVID-19\) Pandemic: Addressing PPE Needs in Non-Healthcare Setting](#), which states that PPE should be prioritized for healthcare workers and first responders as part of the COVID-19 National Strategy for Addressing PPE Shortage.

²⁵ Whether the cost conforms to PA program eligibility and other federal requirements. See 2 CFR 200.403(b),(d),(e),(f) and (h) and PAPPG V3.1, and www.fema.gov/grants/procurement for additional guidance.

²⁶ See PAPPG V3.1 at pages 23-26 for more on FEMA's labor policies.

provides PA funding for the purchase of supplies projected to be used by August 9, 2023, for this limited work. Supply purchases are subject to disposition requirements.²⁷

- **Purchased Equipment:** Costs to purchase any necessary equipment to complete eligible demobilization, disposition, and disposal work used through August 9, 2023, and the cost for usage through August 9, 2023. Equipment purchases are subject to disposition requirements.²⁸
- **Leased Equipment and Facilities:** Lease costs after May 11, 2023, to complete eligible demobilization, disposition, and disposal work used through August 9, 2023. FEMA may calculate the cost based on a proration of time. FEMA only provides funding for storage, including warehousing costs, that is necessary for up to 90 days to complete demobilization, disposition, and disposal efforts.
- **Contract Costs:** Costs for work performed from May 11, 2023, through August 9, 2023, to support eligible demobilization, disposition, and disposal work. If costs cannot be distinguished by date performed, FEMA may prorate costs based on the percentage of work performed prior to the deadline versus the percentage of work remaining. However, to the greatest extent possible, Applicants should work with contractors to delineate dates associated with work.

13. What type of facilities are eligible for COVID-19 demobilization work and costs?

Applicants that operate non-congregate sheltering (NCS), medical care facilities (temporary or expanded), Test-to-Treat (T2T) sites, vaccination centers, or any other eligible facilities or sites needing demobilization efforts for COVID-19, will have up to 90 days to demobilize after the work completion deadline on May 11, 2023.²⁹ All claimed costs must be necessary and reasonable. Eligible demobilization work and costs for COVID-19 include but are not limited to:

- Renting/leasing the space, any necessary storage, and/or the necessary equipment to operate the facility to complete demobilization efforts for up to 90 days after May 11, 2023. This may include:
 - Other facility costs such as utilities, maintenance, and/or security.
 - Storage of equipment and supplies to complete disposition and/or disposal activities for up to 90 days after May 11, 2023.
- Site restoration of the temporary facility to return it back to pre-disaster condition for up to 90 days after May 11, 2023.³⁰
 - Eligible site restoration does not include work and costs for replacement of damaged crops, trees, shrubs, or other ground cover.³¹
- FEMA will also reimburse for any necessary labor, equipment, and supplies to complete demobilization efforts for up to 90 days after May 11, 2023.
 - Applicants must demonstrate compliance with disposition and/or disposal requirements for equipment and supplies after 90 days from May 11, 2023.

For time extensions to complete demobilization work after August 9, 2023, please refer to [Question #7](#).

²⁷ As described in Chapter 2:V.E. Disposition of Purchased Equipment and Supplies of the PAPPG (V3.1).

²⁸ As described in Chapter 2:V.E. Disposition of Purchased Equipment and Supplies of the PAPPG (V3.1).

²⁹ 90 days after May 11, 2023 is August 9, 2023.

³⁰ Chapter 2:VI.B.17 Temporary Relocation of Essential Services of the PAPPG (V3.1)

³¹ Id.

14. Will FEMA allow stockpiling of equipment and supplies after May 11, 2023?

FEMA will apply the 90% federal cost share to funding for all eligible costs for work performed and items used from July 2, 2022, through May 11, 2023. FEMA will only reimburse for supplies purchased based on a justifiable need to be used or distributed by May 11, 2023. If supplies were purchased during the incident/eligibility period but ultimately not needed for pandemic response, those supplies would become part of the applicant's stock and would be subject to disposition requirements. For more information related to storage and stockpiling related to the 60-day supply, please see [Question #11](#).

15. How does FEMA interpret “distribution”?

FEMA considers supplies to be used or distributed upon distribution to the facility (i.e., schools, vaccination centers). FEMA would not require documentation demonstrating that the receiving entity used the supplies. An applicant distributing supplies to another entity (e.g., a recipient to a subrecipient) must still have the legal responsibility to conduct eligible work.

16. What are the requirements related to real property, such as acquired real property or improvements to real property?

If the Applicant acquires or improves real property with PA funds, disposition and reporting requirements apply when the acquired or improved real property is no longer needed for the originally authorized purpose.³² FEMA provides disposition instructions when acquired or improved real property is no longer needed for the originally authorized purpose.

³² 2 C.F.R. § 200.311 - Real Property-Disposition. When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity. The instructions must provide for one of the following alternatives: (1) Retain title after compensating the Federal awarding agency. (2) Sell the property and compensate the Federal awarding agency. (3) Transfer title to the Federal awarding agency.

Appendix A—Depreciation Table

Item	Category	Example Price	IRS Schedule				AHA/CMS Schedule			
			Expected Useful Life	200% DB Residual Values	150% DB Residual Values	Straight-Line Residual Values	Expected Useful Life	200% DB Residual Values	150% DB Residual Values	Straight-Line Residual Values
Ambulance	Equipment	\$200,000	5 Yrs.	\$160,000 (Yr. 1) \$108,800 (Yr. 2)	\$170,000 (Yr. 1) \$126,650 (Yr. 2)	\$180,000 (Yr. 1) \$144,000 (Yr. 2)	5 Yrs.	NA	No difference	
Digital sign board	Equipment	\$6,500	5 Yrs.	\$5,200 (Yr. 1) \$3,536 (Yr. 2)	\$5,525 (Yr. 1) \$4,116 (Yr. 2)	\$5,850 (Yr. 1) \$4,680 (Yr. 2)	5 Yrs.	NA	No difference	
Hospital bed	Equipment	\$5,000	5 Yrs.	\$4,000 (Yr. 1) \$2,720 (Yr. 2)	\$4,250 (Yr. 1) \$3,166 (Yr. 2)	\$4,500 (Yr. 1) \$3,600 (Yr. 2)	10 Yrs.	NA	\$4,625 (Yr. 1) \$3,983 (Yr. 2)	\$4,750 (Yr. 1) \$4,275 (Yr. 2)
iPad (10)	Supply	\$8,000	5 Yrs.	\$6,400 (Yr. 1) \$4,352 (Yr. 2)	\$6,800 (Yr. 1) \$5,066 (Yr. 2)	\$7,200 (Yr. 1) \$5,760 (Yr. 2)	5 Yrs.	NA	No difference	
Laptop (10)	Supply	\$20,000	5 Yrs.	\$16,000 (Yr. 1) \$10,880 (Yr. 2)	\$17,000 (Yr. 1) \$12,665 (Yr. 2)	\$18,000 (Yr. 1) \$14,400 (Yr. 2)	3 Yrs.	NA	\$15,000 (Yr. 1) \$9,375 (Yr. 2)	\$16,666 (Yr. 1) \$11,111 (Yr. 2)
Personal protective equipment	Supply	\$5,000	5 Yrs.	\$4,000 (Yr. 1) \$2,720 (Yr. 2) \$0 (Post-expiration)	\$4,250 (Yr. 1) \$3,166 (Yr. 2) \$0 (Post-expiration)	\$4,500 (Yr. 1) \$3,600 (Yr. 2) \$0 (Post-expiration)	5 Yrs.	NA	No difference	
Refrigerator	Equipment	\$5,000	5 Yrs.	\$4,000 (Yr. 1) \$2,720 (Yr. 2)	\$4,250 (Yr. 1) \$3,166 (Yr. 2)	\$4,500 (Yr. 1) \$3,600 (Yr. 2)	15 Yrs.	NA	\$4,750 (Yr. 1) \$4,299 (Yr. 2)	\$4,834 (Yr. 1) \$4,531 (Yr. 2)
Thermometer (20)	Supply	\$6,000	5 Yrs.	\$4,800 (Yr. 1) \$3,264 (Yr. 2)	\$5,100 (Yr. 1) \$3,800 (Yr. 2)	\$5,400 (Yr. 1) \$4,320 (Yr. 2)	5 Yrs.	NA	No difference	
Vaccine freezer	Equipment	\$10,000	5 Yrs.	\$8,000 (Yr. 1) \$5,440 (Yr. 2)	\$8,500 (Yr. 1) \$6,333 (Yr. 2)	\$9,000 (Yr. 1) \$7,200 (Yr. 2)	15 Yrs.	NA	\$9,500 (Yr. 1) \$8,598 (Yr. 2)	\$9,667 (Yr. 1) \$9,063 (Yr. 2)
Ventilator	Equipment	\$50,000	5 Yrs.	\$40,000 (Yr. 1) \$27,200 (Yr. 2)	\$42,500 (Yr. 1) \$31,663 (Yr. 2)	\$45,000 (Yr. 1) \$36,000 (Yr. 2)	10 Yrs.	NA	\$46,250 (Yr. 1) \$39,831 (Yr. 2)	\$47,500 (Yr. 1) \$42,750 (Yr. 2)

Notes: The above assumes a half-year convention, which, per IRS rules, is the standard for non-real estate property. IRS EULs are determined from Appendix B of the IRS Publication 946 (2020) "How to Depreciate Property" (https://www.irs.gov/publications/p946#en_US_2020_publiclink1000270861). AHA/CMS EULs are determined from the "Estimated Useful Lives of Depreciable Hospital Assets, Revised 2018 edition." An exception is the EUL for PPE which is determined by the manufacturer-recommended shelf life (e.g., N95: <https://multimedia.3m.com/mws/media/869238O/3m-health-care-particulate-respirator-and-surgical-masks-storage-conditions-and-shelf-life-faq.pdf>).