



How to Complete Form 2.1.6

Equipment Inventory Record

Equipment Inventory Record

- CDFA requires all Recipients to fill out Office of Grants Administration (OGA) Form 2.1.6, the Equipment Inventory Record.
- Each piece of special purpose equipment requires a separate Equipment Inventory Record.
- The form is located on the [CDFA - RFSI Recipient Resources website](https://www.cdfa.ca.gov/rfsi/recipients) (<https://www.cdfa.ca.gov/rfsi/recipients>).
- Recipients must maintain property records for special purpose equipment, including but not limited to:
 - Description of the equipment
 - Serial number or other identification number
 - Identification of the Grant Agreement under which the equipment was acquired
 - Name of title holder
 - Acquisition date and cost
 - Percent of federal participation in the cost of equipment (50% funded? 100% funded?)
 - Location, use, and condition of the equipment
- Refer to the Property Records section in the Grant Management Procedures Manual for further information. The Grant Management Procedures Manual is found at [CDFA - RFSI Recipient Resources website](https://www.cdfa.ca.gov/rfsi/recipients) (<https://www.cdfa.ca.gov/rfsi/recipients>).

| |
|---|
| State Use Only |
| CDFG Program Name: |
| Federal Grant # (if applicable): |

Instructions: Complete Section 1 when equipment is purchased and submit to the Office of Grants Administration (OGA). Complete Section 2 at the end of Grant Agreement Term and submit to OGA. Complete Section 3 AFTER contacting OGA for disposition of equipment.

| RECIPIENT TO COMPLETE ITEMS 1-11 WHEN EQUIPMENT IS PURCHASED | | |
|--|-----------------------------------|--|
| 1. Recipient Name (as it appears on agreement) | | 2. Grant Agreement # |
| <input type="text"/> | | <input type="text"/> |
| 3. Manufacturer and Model | | 4. Serial # or Other ID # |
| <input type="text"/> | | <input type="text"/> |
| 5. Description of Item | | |
| <input type="text"/> | | |
| 6. Location of Equipment | 7. Use and Condition of Equipment | |
| <input type="text"/> | <input type="text"/> | |
| 8. Who Holds Title | | |
| <input type="text"/> | | |
| 9. Acquisition Date | 10. Acquisition Cost | 11. Percent of Federal Share in the Cost |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

| RECIPIENT TO COMPLETE ITEMS 12-14 AT THE END OF GRANT AGREEMENT TERM | |
|--|----------------------|
| 12. Fair Market Value of Equipment | 13. Date Prepared |
| <input type="text"/> | <input type="text"/> |
| 14. Intended Purpose of Equipment After Grant Ends | |
| <input type="text"/> | |

| RECIPIENT TO COMPLETE ITEMS 15-18 WHEN DISPOSING OF EQUIPMENT [CONTACT OGA PRIOR TO DISPOSITION OF EQUIPMENT] | |
|--|--------------------------|
| 15. Date Disposed | 16. How Disposed |
| <input type="text"/> | <input type="text"/> |
| 17. Value at Time of Disposition | 18. Sale Price (if sold) |
| <input type="text"/> | <input type="text"/> |

Three Sections on the Equipment Inventory Record

- Section one, items 1-11
 - Fill out at acquisition.

- Section two, items 12-14
 - Fill out at close of grant agreement.

- Section three, items 15-18
 - Fill out at time of disposal.

Sample Section One: Purchase of Delivery Vehicle

Recipient's Name and Grant Agreement # are located on page one of the Grant Agreement.

TO OGA. Complete Section 3 AFTER contacting OGA for disposition of equipment.

| RECIPIENT TO COMPLETE ITEMS 1-11 WHEN EQUIPMENT IS PURCHASED | | |
|--|----------------------|--|
| 1. Recipient Name (as it appears on agreement) | | 2. Grant Agreement # |
| Sample Recipient Name | | XX-XXXX-XXX-XX |
| 3. Manufacturer and Model | | 4. Serial # or Other ID # |
| Ford E-Transit Base Model | | VIN # |
| 5. Description of Item | | |
| Electric commercial cargo van | | |
| 6. Location of Equipment | | 7. Use and Condition of Equipment |
| Address where vehicle is parked | | New, produce distribution |
| 8. Who Holds Title | | |
| Name of business or person who holds title | | |
| 9. Acquisition Date | 10. Acquisition Cost | 11. Percent of Federal Share in the Cost |
| XX/XX/XXXX | \$67,259.42 | 100% |

Sample Section Two: End of Grant Agreement

- Estimate the fair market value of purchased equipment. A van would typically lose 20-30% of its value after one year of use, we have used a 25% depreciation rate in the sample.
- State the intended use of the equipment once the grant ends.

| RECIPIENT TO COMPLETE ITEMS 12-14 AT THE END OF GRANT AGREEMENT TERM | |
|--|-------------------|
| 12. Fair Market Value of Equipment | 13. Date Prepared |
| \$50,444.56 | XX/XX/XXXX |
| 14. Intended Purpose of Equipment After Grant Ends | |
| We will continue to use the van for produce delivery | |

Disposition of Equipment: Scenario One

The fair market value (FMV) of the equipment is less than \$5,000.

- The equipment is no longer considered equipment and is not subject to federal regulations governing equipment.
- The recipient is not required to fill out section three of the Equipment Inventory Form and may retain, sell, or dispose of the equipment with no further obligation to RFSI.

Disposition of Equipment: Scenario Two

The FMV of the equipment is over \$5,000 and the equipment is no longer needed for its original RFSI activity or for other programs supported by a federal awarding agency.

- The recipient may retain the equipment or sell it. The use, management, and disposition of the equipment is subject to federal regulations.
- If disposing of the equipment, the recipient must contact OGA prior to its disposal. If selling equipment or retaining equipment for use on non federally supported projects, and equipment has a FMV greater than \$5,000, the federal awarding agency is entitled to an amount calculated by multiplying the proceeds by the federal awarding agency's percentage of federal share in the cost. This calculation is reported on the
 - Tangible Personal Property Report Disposition Request/Report (form [SF-428-C](https://www.ams.usda.gov/sites/default/files/media/SF-428-C.pdf) <https://www.ams.usda.gov/sites/default/files/media/SF-428-C.pdf>), which must be completed and submitted to OGA. Contact OGA prior to filling out the SF-428-C.
 - Upon the final disposition of the equipment, the recipient will complete the third section of OGA Form 2.1.6.

Disposition of Equipment: Scenario Three

The FMV of the equipment is over \$5,000 and the equipment will continue to be used for its original RFSI-approved activity.

- The equipment will remain subject to federal regulations. The recipient maintains the Equipment Inventory Form until disposal. Prior to disposal the recipient must contact OGA unless the value of the equipment drops below \$5,000.

At grant-end, most applicants will fall under scenario three.



Questions?

Email additional questions to: grants@cdfa.ca.gov

CDFA's Resilient Food Systems Infrastructure Program Recipient website:
<https://www.cdfa.ca.gov/rfsi/recipients/>