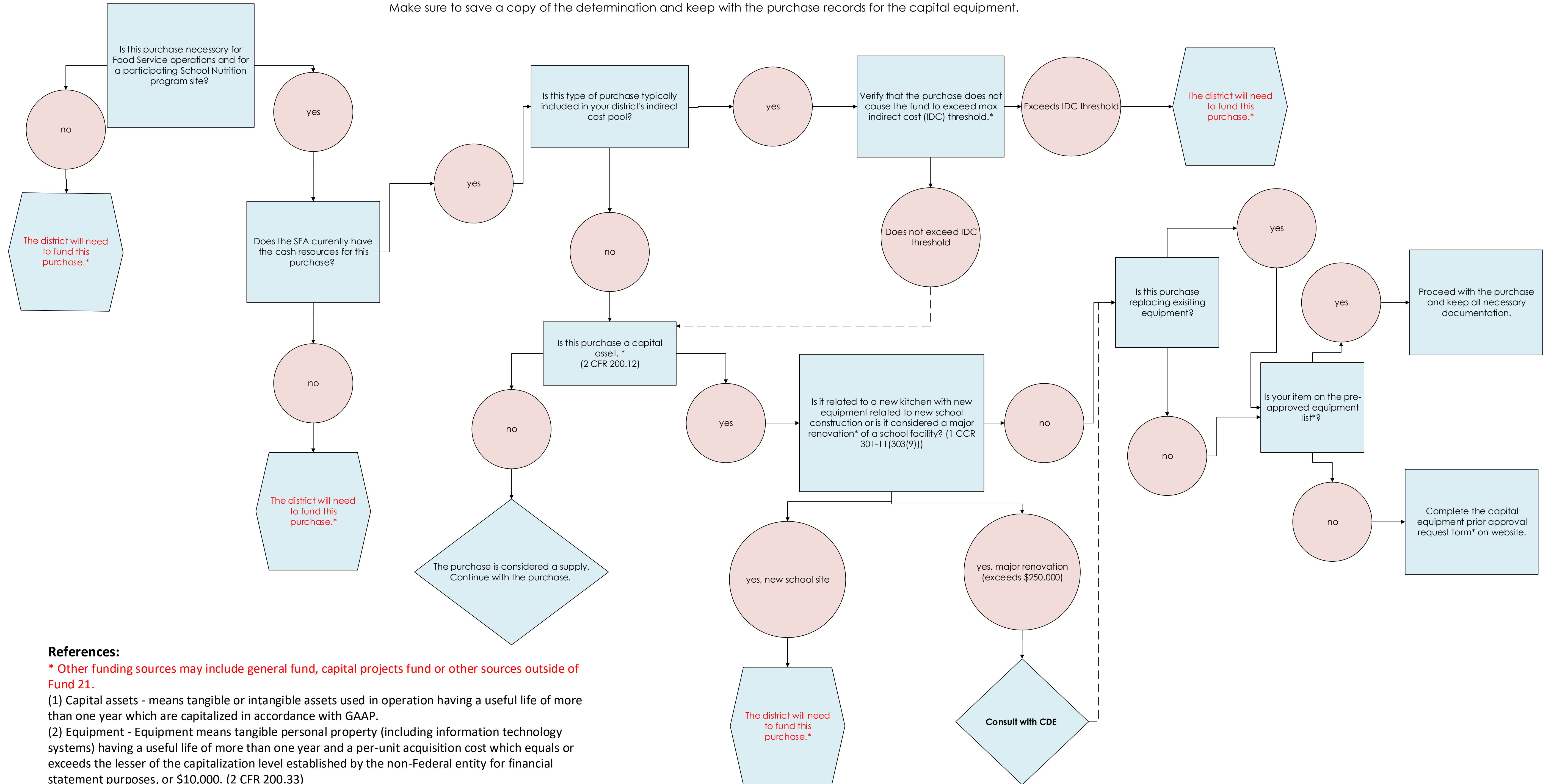


Colorado Department of Education Capital Equipment Flowchart

Use the below Flowchart tab to determine if your capital equipment purchase is allowable.
Make sure to save a copy of the determination and keep with the purchase records for the capital equipment.



References:

* Other funding sources may include general fund, capital projects fund or other sources outside of Fund 21.

(1) Capital assets - means tangible or intangible assets used in operation having a useful life of more than one year which are capitalized in accordance with GAAP.

(2) Equipment - Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$10,000. (2 CFR 200.33)

(3) \$250,000 or 25% of Building value, lower of these two thresholds.

(4) Other non equipment items could include minor renovations