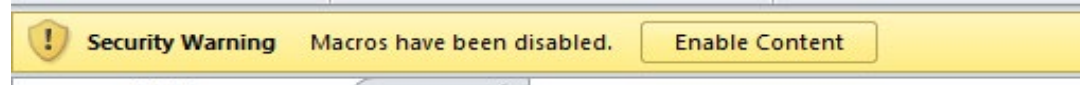


**Colorado Department of Education
Office of School Nutrition
Instructions Page**

1. When opening this document you will need to enable macros for the series of questions to work properly.
When the worksheet is opened you might see the following message in the header of the workbook. Please select Enable Content to continue.



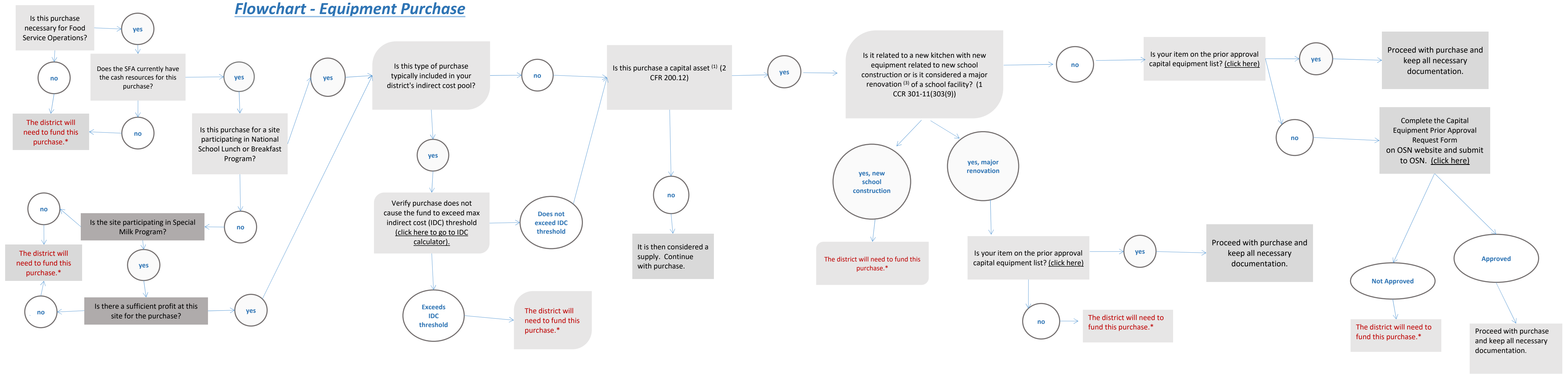
2. Use the Flowchart tab to determine if purchase is allowable:
Make sure to save a copy of the determination and keep with the purchase records for the capital equipment
3. If you navigate off the page by clicking on an external link provided, you can pick up where you left off by re-clicking on the workbook tab.

Additional Help:

For your capital equipment purchase questions contact Diane Matthews at
matthews_d@cde.state.co.us

For your other questions such as other than equipment items contract Yolanda Lucero at
lucero_y@cde.state.co.us

Flowchart - Equipment Purchase



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 \$5,000. (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