

# Equipment

## Capital Equipment:

- Tangible asset
- Useful life of one year or more
- Acquisition cost of \$5000 or more
- Account code
  - 810100 – CU owned
  - 810200 – Gov't owned

## Fabricated Equipment:

- Transformation of material, supplies, and hardware into a one-of-a-kind item of equipment that meets unique research or testing requirements.
  - One-of-a-kind item, fabricated at CU
  - Meets unique research specifications
  - Aggregated cost of \$5000 or more
  - Useful life of 1 year, 2 years for NASA
  - Will not be affixed permanently to a building or structure
  - Account Code
    - 810700 – CU owned
    - 810800 – Gov't owned

## Fabrication Process:

- PI informs Susan Wyn in the Property Accounting Office (PAO) about the new fabrication.
- PI completes and returns a Fabrication Tag Request Form to Susan
- PI notifies Jeanne Connely in PAO when the fabrication is complete – usually at the time of the first use.
- Changes to fabrications after fabrication is completed require a new tag (child tag) which is associated with the Main fabrication with the same capitalization requirements