

APPENDIX E

CODING OF F&E ACQUISITIONS

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PROJECT/MATERIEL MANAGEMENT USER GUIDE

Purchase Description	OC	C A F*	Note
Aboveground storage tanks	31	3 2 0	
Administrative supplies	26	0 0 0	1
Antenna UHF/VHF	31	2 4 0	
Asbestos abatement	25	0 0 0	
Batteries	26 31	0 0 0 2 4 0	
Chair	31	0 0 0	
Computer printers	31	7 5 0	
Computer technical support	25	0 0 0	
Computer, desk top	31	7 5 0	
Computer, notebook	31	7 5 0	
Construct a 95' to cab floor height ATCT and a 1,900 sq.ft admin base building	25	3 2 0	
Construct a RCF RCO with RCL	25	3 4 0	
Construct and replace ILS	25	3 3 0	
Construct ASR-9 building	25	3 2 0	
Contract labor hours (TSSC)	25	9 V 0	2, 3
Contractor labor hours (other than TSSC)	25	V V 0	2, 3
DC current sensor	26	2 4 0	
Deliver and install control tower shades	26	7 2 0	
Design services for terminal facility modification	25	1 3 0	
Design, manufacture, deliver, install noise control baffles for ARSR-4 equipment	25	2 4 0	
Dismantle existing facility	25	V V 0	2
EDDA	25	1 1 0	
Electrical supplies	26	V V 0	2, 3, 4
Engineering services, troubleshooting at airport	25	V V 0	2
Engineering, construction, installation to relocate a RGAC to a VOR	25	V V 0	2
Fabricate, deliver and unload 2 hazardous material storage concrete buildings	25	3 3 0	
Fax modem	31	7 5 0	
Fire extinguisher	26	0 0 0	
Fork lift	31	7 7 0	
Furniture	31	0 0 0	
Fuseblock	26	3 3 0	

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Purchase Description	OC	C A F*	Note
Gateway 2000 memory upgrade	31	0 4 0	
Hand tools; e.g., hammer, screw driver	26	0 4 0	
Hand-held power tools; e.g., drill	31	0 0 0	
Install 2 new 15-ton HVAC systems, provide ducting, electrical, piping, and all associated work	25	3 2 0	
Install 200 AMP Panel for ATCT	25	3 3 0	
Install ARSR	25	4 4 0	
Install new power distribution unit and manual bypass switch	25	4 4 0	
Install oak chair rail and paint walls	25	3 V 0	3
Install sprinkler system	25	3 2 0	
Install windows in doors, secure bulletin board to wall, fill in hole in wall on tower	25	3 V 0	3
LAN card	26	7 5 0	
Land lease	32	0 0 0	
Lawn Tractor	31	7 7 0	
Leased telecommunication equipment	23	0 0 0	
Leased telecommunication lines	23	0 0 0	
Light gun battery powered signal	31	2 7 0	
Monitor, 9"	31	7 5 0	
NICAD batteries	31	4 4 0	
Nuts, bolts, wires, fastners, washers, etc.	26	V V 0	2, 4
Oscilloscope	31	2 4 0	
Paint stair skirt	25	3 2 0	
Paving of access road	25	3 3 0	
Perform site survey and develop CSER for installation of fiber optic link	25	1 3 0	
Photograph monitor elevations and generator buildings	24	1 3 0	
Power supply	31	4 4 0	
Pre-fabricated shelter	31	3 3 0	
Prepare contract drawings, specifications, and construction estimate	25	1 2 0	
Printer cartridges	26	0 0 0	
Refurbish ASR-9 by modifying assembly, installing new platform grating & handrail	25	3 3 0	
Relaminate cabinetry	25	3 2 0	
Remove and replace existing fuel piping between fuel tank and day tank	25	3 V 0	2, 3

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Purchase Description	OC	C A F*	Note
Remove damaged roofing on building and install 1' insulation as needed and reroof 60" x 12' section.	25	0 0 0	
Remove Underground Storage Tanks	25	3 3 0	
Rental of conference space	23	V V 0	2, 5
Repair parking lot and sidewalk	25	0 0 0	
Replace existing UPS with new 62.5 KVA UPS.	25	4 4 0	
RF link 2 w, UHF basic simple	31	4 4 0	
RF patch panel	31	4 4 0	
Shelving	31	3 V 0	3
Shipping charges	22	V V 0	2, 3, 5
Site preparation for ARSR construction	25	2 3 0	
Snowmobile sled and cover	31	7 7 0	
Soldering iron and gelder wire	26	7 V 0	4
Spectrum analyzer	31	2 4 0	
SQL client licenses	31	0 0 0	
Subscription for site support of network	26	0 0 0	
Supply and install cabinets	25	3 2 0	
Supply and install consoles at ATCT	25	3 2 0	
Systems furniture	31	0 0 0	
Telecommunications equipment (purchase)	31	4 4 0	
Telecommunication services (one time cost for set up on new construction)	23	3 2 0	
Telecommunication services (recurring charges)	23	0 0 0	
Trailer intended for mobile use, not permanent setup	31	7 7 0	
Training on repair and maintenance of sensors	25	0 0 0	
Training, Introduction to SQL	25	0 0 0	
Transceiver	31	2 4 0	
Trash removal	25	0 V 0	4
Uninterruptible power source (UPS)	31	2 4 0	
Upgrade ATCT/TRACON security system	25	3 2 0	
Vegetation control (landscape fabric & crushed stone)	25	3 1 0	
Workbench shop top	26	V V 0	3

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Notes:

1. **Expense Items** - For purchases that will be expensed at time of acquisition, use a 000 CAF code.
2. **Real versus Personal Property** - Many purchases may have different CAF codes depending on whether or not the purchases will be used as part of a real or personal property asset. E.g., a site preparation for an ARSR should be coded "230" if the site preparation is related to the real property structure upon which the ARSR will sit. It should be coded "440" if the site preparation is related to the actual installation of the ARSR. Because of this, the CAF column will sometimes contain more than one code.
3. **Maintenance versus Improvement** - If work being done does not result in an improvement to an asset, then it should be coded with a "0" in the second position of the CAF code. If it does, then the second position would contain the code matching the asset being improved. When deciding, consider the asset as a whole, not the individual work, e.g., relaminating cabinetry, if strictly a maintenance action, would be coded with a "0" in the second position of the CAF code. If this work was done as part of a TRACON improvement project, then it would have a "2" in the second (asset code) position.
4. **Project versus Individual Cost Element** - When determining whether or not a purchase should be coded as an expense ("0" in the second, asset code position), you need to look at the scope of the project and any resulting assets. Do not code something as a "0" simply because the individual purchase may not meet the capitalization criteria, e.g., electrical supplies may be inexpensive and as such could be expensed, but if used as part of a construction project, then those costs would be capitalizable, and should be coded appropriately.
5. **Capitalizing Non-capital Costs** - Some costs would, in and of themselves not be considered as part of a capital asset; e.g., short term rental of storage space. However, if this space rental is required in order to complete the project because equipment has to be moved out temporarily to renovate the space, then it would be a legitimate project cost and should be considered for capitalization.