

Capitalized and Depreciated	Key Words	Definition - what it is	Definition - what it is NOT	Examples - payments for:	Components	Rational / Other Info	Credit (reduce costs) for:
1721	CIP CONST General Contractor	General Contractors	general contractor for construction of new buildings and renovations to the interior and exterior of existing buildings including building systems such as exhaust and utility systems	construction of sidewalks, parking lots, roads, and docks; installation of fuel tanks and other land improvements, landscaping	payments to general contractors for new construction, building renovations, stadium bleachers, tunnels, sewer systems, utility tunnels,, rental of equip to install building components, blueprints, temporary signs and fencing, stockroom charges	site prep/ excavation, foundation, frame floor structure, exterior wall, roof structure, floor cover, ceiling, interior construction, fire protection, HVAC, elevators	to separate payments to general contractor - largest project disbursement proceeds from sale of excess construction material
1722	CIP CONST Other Misc Contractors	Miscellaneous Contractors	other contractors for construction of new buildings and renovations, non building contractors including subsurface structures	construction of sidewalks, parking lots, roads, and docks, land improvements, landscaping; mechanical, electrical, painting, plumbing contractors	payments to misc (minor) contractors for new construction, building renovations, stadium bleachers, tunnels, sewer systems, utility tunnels, rental of equip to install building components, blueprints, temporary signs and fencing, stockroom charges	site prep/ excavation, foundation, frame floor structure, exterior wall, roof structure, floor cover, ceiling, interior construction, fire protection, HVAC, elevators	to separate payments to general contractor - largest project disbursement proceeds from sale of excess construction material
1723	CIP CONST Site Work	Surface	lawn sprinkler systems, grading, construction of College owned roads, sidewalks, curbing, construction of tennis and other sport courts, construction of patios including built-in benches, installation of guard rails and retaining walls	purchase and installation of lamp posts and emergency call stations, parking lot and sidewalk snow removal and sanding	building and landscape contractors, pavement, concrete, patio stone, gravel, top soil, rental of equipment to perform site work, irrigation	site improvements	be sure to distinguish fixed equipment into separate natural class
1724	CIP CONST Moveable Equip	Moveable	purchase of equipment that can be moved costing >= \$25k (each piece), not attached to the building, freight and setup charges, total cost of equipment purchased through a capital lease, total combined cost of fabricated equipment	purchase of equipment attached to the building, payments for training, appliances, warranties, maintenance contracts, installation (this equipment is not have to be installed)	scientific equipment, mobile workstations, mobile A/V equipment, servers	Moveable equip > = \$2	together, individual pieces that work with other equipment such as free weights are not included, training is specific to the person being trained, therefore the knowledge gained benefits the person not the equipment, warranties and maintenance contracts expire

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1725	C I P CONST Fixed Equip and Carpet Attached	FY08 total fixed equip, combined purchase of fixed equipment to be split during componentization -- purchase and installation of equipment attached to the building (equipment that if removed would not compromise the building structure or make the building un-useable), purchase and installation of carpet and specialized flooring and doors including freight, total cost of fixed equipment purchased through a capital lease	standard doors, windows, floor covering, and ceilings; equipment that can be moved from one room to another, window air conditioners, furniture, appliances, training, maintenance contracts, warantees	counters, cabinets, sinks, white boards, A/V equipment, lights, window treatments (shades and drapes), specialized doors, floors, and ceilings, fume hoods, water filtration systems, ceiling mounted heaters, shelving, security systems, emergency shower, various types of controls, exhaust systems, chalkboard systems, bookcases, certification of fume hoods and other fixed equipment, carpet, stages, stockroom charges, rental of equipment to install	fixed equipment 5, 10, 15, and 20 years	combined natural class for FY08 (see NCs 1735-38), key word is specialized when considering standard parts of buildings like doors and windows, carpet is separate from floor covering since it is replaced on a regular basis, includes all costs of delivery and to put the equipment into use	proceeds from sale of fixed equipment removed and replaced
1726	C I P CONST Furniture Group Purchase	a group purchase of furniture costing >= \$25k during new construction or complete renovation of an existing building, including delivery and set up charges, total cost of furniture purchased through a capital lease	cost is not taken into consideration to determine if a project is a capital project or not	dorm furniture, desks, chairs, file cabinets, sofas, tables, stockroom charges	fixed equipment 10	appliances are moveable and under \$25k, but considered to have a fairly long life, a group purchase of furniture can add up to be a fairly large dollar amount, assuming will last at least 10 years, until the next renovation	
1727	C I P CONST Landscaping Land	new landscaping part of a capital project after the preparation work is completed, contractor, materials	replacement of trees and shrubs that did not live, re-seeding or mulching, planting of annuals	contractors, hauling, top soil, shrubs, trees, gravel, initial seeding, mulch, planting of perenials	site improvements	initial landscaping, not replacement	
1728	C I P CONST Demolition New Purchase Purchase Demolish	cost to demolish a building purchased with the intent to demolish	College owed building or the interior of an existing College owned building for a renovation project	contractors, trucking, asbestos or other hardardous waste removal	land	took into consideration that the building was to be demolished, demolish then is considered to be purchase of land only	proceeds from sale of useable materials removed such as granite, windows, or fixed equipment
1729	C I P CONST Asbestos Removal Asbestos Renovation	costs to test for and remove asbestos during renovation projects only	costs to remove asbestos from a College owned building being completely demolished, removal of other hazardous materials	testing and inspection, contractors, trucking, disposal costs	asbestos removal	removing asbestos increases the value of an existing building, these costs can be substantial, removal of other hazardous materials not material	
1731	C I P CONST FO&M Charges FAMIS	FO&M construction costs, recorded through FAMIS workorder system	FO&M labor, materials or engineering	other than labor or materials purchased through FO&M workorder	whatever component is related to the charges		

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1732	CI P CONST FO&M Labor	FAMIS	FO&M construction labor costs, recorded through FAMIS workorder system	FO&M construction materials or engineering	FO&M labor	whatever component is related to the labor	
1733	CI P CONST FO&M Materials	FAMIS	FO&M construction material costs, recorded through FAMIS workorder system	FO&M labor costs or engineering	materials purchased through FO&M workorder	whatever component is related to the materials	
1734	CI P CONST Roofing	Roof	new or replacement roof cover	major reconstruction of roof structure, repairs that do not extend the life of the roof	roof cover, contractor, scaffolding rental	roof cover	
1735	CI P CONST Fixed Equip 5 Years	Attached	purchase and installation of equip attached to the building (equipment that if removed would not compromise the building structure or make the building un-useable), carpet, AV	equipment that can be moved from one room to another, furniture, other types of flooring	carpet, A/ V projectors	fixed equipment 5	carpet is separate from floor covering since it is replaced on a regular basis, includes all costs to put the equipment into use
1736	CI P CONST Fixed Equip 10 Years	Attached	purchase and installation of equip attached to the building (equipment that if removed would not compromise the building structure or make the building un-useable), window treatments, specialized lights, total cost of fixed equipment purchased through a capital lease, freight	equipment that can be moved from one room to another, furniture	blinds, compressor, drapes, exhaust fan, vent fan, explosion proof lights, metal mail box systems, window shades, smoke detectors, tackboard, cigarette urns, water fountain, water heater, greenhouse benches, fitness equipment, rental of equipment to install	fixed equipment 10	key word is specialized when considering standard parts of buildings like doors and windows, includes all costs to put the equipment into use
1737	CI P CONST Fixed Equip 15 Years	Attached	purchase and installation of equipment attached to the building (equipment that if removed would not compromise the building structure or make the building un-useable), specialized doors and sinks, water and exhaust systems, electric dividers and shelves, appliances, total cost of fixed equipment purchased through a capital lease, freight	equipment that can be moved from one room to another, furniture	air handlers, built-in microwaves, chain hoist, chalkboard, clocks, counters, stage curtains, folding recessed dividers, darkroom & revolving doors, moveable ductwork; exhaust hoods, tubes and vents; diamond wire fence, dock leveler, detection gate, ceiling heater, hoist, holding bath, fume hood, lab bench, handicap lift, lockers, wooden mail systems, whiteboards, gas shutoff valves, mirrors, paint booth, folding partition,	fixed equipment 15	key word is specialized when considering standard parts of buildings like doors and windows, includes all costs to put the equipment into use

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1738	CIP CONST Fixed Equip 20 Years Attached	purchase and installation of equipment attached to the building (equipment that if removed would not compromise the building structure or make the building un-useable), specialized doors and sinks, water and exhaust systems, electric dividers and shelves, total cost of fixed equipment purchased through a capital lease, freight	equipment that can be moved from one room to another, furniture	no warranty, wooden bins and bookcases, cabinets, cable tray, book and displace cases, acoustical ceiling, chalkboard system, cold room, various types of controls, reception counter, work counter, directory, dock levelers, dock pads, garage and other rollup doors, security doors and window panels, bottle and floor drains, exhaust system duckwork, emergency eye wash and showers, plexiglass	bins and bookcases, cabinets, cable tray, book and displace cases, acoustical ceiling, chalkboard system, cold room, various types of controls, reception counter, work counter, directory, dock levelers, dock pads, garage and other rollup doors,	key word is specialized when considering standard parts of buildings like doors and windows, includes all costs to put the equipment into use	
1739	CIP CONST Mechanical Contractor Specific Contractor	mechanical contractor construction of new buildings and renovations to the interior and exterior of existing buildings including building systems such as exhaust systems	general, misc, electrical, painting, plumbing contractors	payments to building contractors for building construction	site prep/ excavation, foundation, frame floor structure, exterior wall, roof structure, floor cover, ceiling, interior construction, fire protection, HVAC, elevators	to separately track other types of major contractors	
1740	CIP CONST Electrical Contractor Specific Contractor	electrical contractor construction of new buildings and renovations to the interior and exterior of existing buildings including building systems such as exhaust systems	general, misc, mechanical, painting, plumbing contractors	payments to building contractors for building construction	electrical	to separately track other types of major contractors	
1741	CIP CONST Painting Contractor Specific Contractor	painting contractor construction of new buildings and renovations to the interior and exterior of existing buildings including building systems such as exhaust systems	general, misc, mechanical, electrical, plumbing contractors; interior and exterior painting not associated with a capital project	payments to building contractors for building construction	interior construction	to separately track other types of major contractors	
1742	CIP CONST Plumbing Contractor Specific Contractor	plumbing contractor construction of new buildings and renovations to the interior and exterior of existing buildings including building systems such as exhaust systems	general, misc, mechanical, painting, electrical contractors	payments to building contractors for building construction	plumbing, sewer connect fees	to separately track other types of major contractors	

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1751	CIP A E Architect	Architect	payments for various types of architects	preliminary option studies prior to Trustee approval of project, engineers and consultants listed separately	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	
1752	CIP A E Civil Engineer	Engineer	payments for civil engineers	geotech, environmental, MEP, structural, and landscaping engineers; architects and consultants listed separately	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	
1753	CIP A E Landscaping	Landscape Design	payments for landscape architects, engineers, consultants	payments to landscape contractors and materials	billed fees, including reimbursable costs	site improvements	
1754	CIP A E MEP Engineer	MEP	payments for mechanical, electrical, and plumbing engineers	civil, geotech, environmental, structural, and landscaping engineers; architects and consultants listed separately	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	
1755	CIP A E Traffic Consultant	Traffic	patterns to determine layout of new College owned sidewalks and to study vehicle traffic patterns to determine placement of new College owned roadways, also to determine where to move	signs	billed fees, including reimbursable costs	site improvements	if result of study benefits non-College entities it is their assets that increase in value, not the College's
1756	CIP A E Commissioning	Commission	independent testing of building mechanical / electrical components to be sure they are working properly together, separately, and to the specifications provided	engineers, architects, and consultants listed separately	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	to separate payments for this service, which can be significant to the project
1757	CIP A E Testing and Inspection	Tests Inspections	testing of soils, general test for presence of hazardous materials, non-asbestos hazardous materials, other testing services, inspections for occupancy, other inspections	testing related to asbestos removal, removal of hazardous materials found during the testing and inspection, commissioning	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	testing and inspection to locate all types of hazardous materials is capital since the College does not know what it will find

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1758	CIP A E Geotechnical Engineer	Engineer	payments for geotechnical engineers	civil, geotech, environmental, MEP, structural, and landscaping engineers; architects and consultants listed separately	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	
1759	CIP A E Environmental Engineer	Engineer	payments for environmental engineers	civil, environmental, MEP, structural, and landscaping engineers; architects and consultants listed separately	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	
1761	CIP A E Structural Engineer	Engineer	payments for structural engineers	civil, geotech, environmental, MEP, and landscaping engineers; architects and consultants listed separately	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	
1762	CIP A E Code Consultant	Code	test codes to be sure the design and construction meets building, fire, and other safety codes	commissioning, testing, inspections	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	
1763	CIP A E PreConstruction Services	Pre	costs incurred after it is determined what will be built and prior to the award of the construction contract	costs incurred to present to the Trustees various options for construction, costs to determine what can be built, various	contractor charges for estimating, constructability reviews, consulting, billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	begins once a project has been selected to be pursued, costs to determine what to build cannot be directly assigned to the resulting project
1764	CIP A E Misc Consultant	Misc Consultant	payments for various types of consultants including noise and signage consultants, customizing and installation of software	commissioning, training or implementation consulting, determining what software system to purchase, report	billed fees, including reimbursable costs	general conditions, unless the payment can be directly related to another component	
1765	CIP A E Internal Project Management	Internal PDC Management	PDC office management of College capital projects	management of College capital projects by other College departments	PDC office compensation	soft costs, unless the payment can be directly related to another component	all compensation must be included in the operating statements of the College, all compensation allocable to managing projects must therefore be reclasses to the projects manually through inter dept revenue and expense, the PDC Office manages all new construction projects, their management fees are considerable and therefore assigned a separate NC

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1766	CIP A E Outside Project Mngmnt	External Management	mangement of College projects by external project managers, management of related entity projects by College departments	management of College capital projects by College departments	PDC or REO office compensation, billed fees including reimbursable costs	general conditions, unless the payment can be directly related to another component	related entities are not included in the College's financial statements and therefore transactions are considered external rather than internal
1767	CIP A E FO&M Engineering	FAMIS	FO&M engineering for college capital projects, recorded through FAMIS workorder system	FO&M engineering for related entity projects	FO&M engineering	soft costs	
1768	CIP A E Acoustical Consultant	Acoustics	sound consultant for ceilings, walls, door and window layout, sound systems	engineers, architects, and consultants listed separately	billed fees, including reimbursable costs	interior construction, ceilings, floors	
1781	CIP ADMIN Miscellaneous	Admin	miscellaneous admin costs	admin costs listed separately	office trailer rental	soft costs	
1782	CIP ADMIN Internal Fees	Internal Admin	RE office and other dept admin of College projects	FO&M admin, admin for related entity projects	REO and other College department compensation	soft costs	all other College dept management is fairly small or funded by the endowment, therefore it is considered admin, rather than project management
1783	CIP ADMIN Legal	Legal	specific project already underway	specific project under consideration	deeds, easements, appeals, contracts	soft costs	
1784	CIP ADMIN Builders Risk Ins	Insurance	insurance during construction	insurance after project has put into use	insurance premiums	soft costs	insurance refunds
1785	CIP ADMIN Impact & Permit Fees	Fees	construction permits and deposits required by towns and the State of NH	fume hood or other fixed equipment certification	building permits, other permits, fees, escrow deposits	soft costs	fees required to put fixed equipment into use is considered part of the cost of the fixed equipment refund of escrow deposits
1786	CIP ADMIN Internal Utilities	FO&M	FO&M utility charges during construction	FO&M utility charges after the project has been put into use, external utility charges before and after project is put into use	FO&M utility charges distributed	soft costs	once the project is put into use, utility costs become operating rather than construction costs
1787	CIP ADMIN Taxes	RE Tax	real estate taxes during construction	real estate taxes after the project has been put into use	property taxes	soft costs	once the project is put into use, property taxes become operating rather than construction costs

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1788	CIP ADMIN Utilities	Utilities	payments to external utility suppliers during construction	payments to external suppliers of heat, propane, and electricity after the project is put into use	heat, propane, and electricity	soft costs	once the project is put into use, utility costs become operating rather than construction costs	refunds
1801	CIP OTHR Capitalized Int Exp	Interest Exp	net interest expense on debt financed construction during the construction	interest expense due to funding shortfall, interest paid on internal loans or capital leases	manual journal entry, credit external bond interest expense, debit capitalized interest expense	soft costs	required by AICPA rule for accounting for financing of capital projects	
1805	CIP OTHR Construction	end dated	not used					
1802	CIP OTHR Contingency	Budget Contingency	to budget project contingency	actual charges	manual budget journal to allocate to other natural classes as needed	n/a	actual costs must be assigned to a specific natural class	
1804	CIP OTHR Other Internal Charges	Internal Capital	any type of capital cost provided by another college department other than inter dept capital costs listed separately	stockroom charges; intern dept non capital charges for keys, postage, printing, telephone, rooms (Resource 25); Hanover Inn charges for employee meals	Hanover Inn charges for non-employee meals and rooms, purchase from Computer Store for capital equip	whatever component is related to the internal charges		
1803	CIP OTHR Sofw are Purch Customize	Softw are	purchase and customization of computer software and development of websites, somewhat timeline driven	conversion of date, set up, training, testing, writing reports, documentation	software, consultants	moveable equipment	capture value of software only	
<b>Non Capital - Expensed</b>								
5471	NONOP NONCAP Lease Capital Interest	Lease Interest	total interest paid on moveable or fixed equipment or on furniture purchased through a capital lease	monthly capital lease payments for principal or interest	manual journal entry to record capital lease	expensed	a capital asset has already been recorded, therefore the monthly principal payments are not a project cost, in order for the project to fund the total cost of lease (project life could be less than term of lease), total interest to be paid is recorded rather than monthly payments of interest	
5472	NONOP NONCAP Equipment Rental	Rents	make repairs or presentations, rental of equipment that the College will not own, non capital leases	rental of equipment to install building components and fixed equipment, and to perform site work, office trailer rental	copier leases, rental of moving equipment, rental to assist with a repair	expensed	rental of equipment to install building components should be included in the total cost of that component, in order to be considered a capital asset, equipment must be owned by the College	



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5473	NONOP NONCAP Waste Removal Recycle	Waste	removal of non-asbestos hazardous material during a renovation project, all types of hazardous waste removed during complete demolition of an existing	testing for hazardous waste, asbestos removal during renovation project, EHS charges	paint, chemicals, lead paint, oil spill cleanup, pump septic tanks, trash receptacles, trash removal, recycling	expensed	other than asbestos, no other types of hazardous material removal is considered to increase the value of an existing building, amounts are usually not material
5474	NONOP NONCAP Intnl Equip under 2500	Internal Equipment	inter department purchases of moveable equipment under \$2,500	external purchases of moveable equipment under \$2,500	basic operating software, campus agreements, telephones, printers, monitors, keyboards, computers	expensed	the College does not capitalize moveable equipment costing less than \$25,000, this range is for OSP purposes
5475	NONOP NONCAP Moving and Storage	Moving	removing furniture, moveable equipment and appliances in order to renovate, storage costs during construction,	moving and storage of construction materials	packing, moving, storing, unpacking	expensed	moving and storing items does not increase their value
5476	NONOP NONCAP Photocopy Printing	Print	external purchases of printed materials	internal purchases of printed materials	photocopies, printing, faxes	expensed	does not add to the value of the project
5477	NONOP NONCAP Phone	Telephone	external monthly fees for land line telephones, cell phones, pagers, long distance charges	internal fees for phone service	local, long distance, monthly line fees	expensed	does not add to the value of the project
5478	NONOP NONCAP Postage	Mail	external purchases of postage, shipping, freight	internal purchases of postage, shipping, freight; not related to delivery of capital moveable of fixed equipment	fedex, ups, us postal service, other delivery service charges	expensed	does not add to the value of the project
5479	NONOP NONCAP Supplies Equip < 25000	Supplies	external purchases of moveable equipment under \$25,000, small sundry items, wall decorations, small moveable rugs, and non capital software or	expendable items such as paper towels and propane for gas stoves	small bathroom and kitchen items like can openers and microwaves, extension cords, paper, printer cartidges, purchase and installation of wall decorations and clocks, flags, moveable equipment	expensed	does not add to the value of the project; expendable items are operational costs and should not be charged to the project
5481	NONOP NONCAP Travel Conference Meal	Meals Travel	for College employees and temporary shuttle buses due to relocation of parking	reimbursable expenses, Hanover Inn or College dining services charges for non-employees	employee training conference fees, rooms and meals when traveling, caterers, restaurants, tolls, parking fees, bus and plane	expensed	does not add to the value of the project

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5482	NONOP NONCAP Other Expenditures	Other Non Capital	all other external purchases to be expensed not listed separately	capital other expenditure	move non College owed telephone poles, un-attached benches, gift to tenant upon grand opening, non-profit contribution, wire fees, charges for false fire alarms, advertising,	expensed	does not add to the value of the project
5483	NONOP NONCAP Internal Charges	Internal Non Capital	all other non-capital inter departmental charge not listed separately, special	purchases from stockrooms (inventory), FO&M charges, internal admin charges	non-asbestos EHS charges, internal postage, printing, and copying, College photographer	expensed	does not add to the value of the project
5484	NONOP NONCAP IntnlEquip 2500-24999	Internal Equipment	inter department purchase of moveable equipment costing >= \$2,500 and <= \$25,000	external purchase of moveable equipment costing >= \$2,500 and <= \$25,000	computers, servers, printers	expensed	the College does not capitalize moveable equipment costing less than \$25,000, this range is for OSP purposes
5485	NONOP NONCAP Demolition	Demolition	cost to demolish an existing College owed building or the interior of a College owned building for a renovation project	cost to demolish a building purchased with the intent to demolish	contractors, trucking, hardardous waste removal	expensed	demolishing the interior of a building in order to renovate does not add value, the renovation does sale of building materials like windows, granite, fixed equipment
5486	NONOP NONCAP Internal Admin Fees	Internal Admin	dept management of non-capital college projects	dept management that can be capitalized	admin computing and other college depts	expensed	compensating employees to configure software systems and train others does not add value to the software
5487	NONOP NONCAP Cleaning Custodial	Custodial	cleaning and custodial services that does not add value to the project, equipment repairs, repair contracts, upkeep of existing landscaping and building before the project is put into use	FO&M custodial services, hazardous and other waste removal	intial maintenance contracts, custodial and cleaning services, mowing during construction, repairs, clean sewer lines	expensed	does not add to the value of the project