

FINPROD_R_FACLG

91073	TILE; FLOOR AND WALL SERVICE	B	B910	40	2	1
91075	WALL & CEILING REPAIR & REPLAC	B	B910	40	2	1
91077	WATER PURIFY/SOFTENING SERV	B	B910	40	2	1
91078	WEATHER & WATERPROOFING M&B	B	B910	40	2	1
91079	WINDOW INSTALL, MAINT & REPAI	B	B910	40	2	1
91080	WINDOW INSTALL, MAINT & REPAI	B	B910	40	2	1
91082	WIRING & OTHER ELECTRICAL M&B	B	B910	40	2	1
91083	SANDBLASTING SERVICES	B	B910	40	2	1
91220	CONSTRUCTION, FIRE PROTECTIO	B	B912	40	2	1
91223	CONST, GNL (DIG, DITCH, ROAD	G	B912	40	2	1
91225	CONSTRUCTION, GOLF COURSE	B	B912	40	2	1
91227	CONSTRUCTION, IRRIGATION SYS	B	B912	15	2	1
91230	CONSTRUCTION, POWER PLANT	G	C912	30	2	1
91231	CONSTRUCTION, REMODEL & ALT	B	B912	40	2	1
91232	CONSTRUCTION, STREET LIGHTING	G	C912	35	2	1
91233	CONSTRUCTION, SWIMMING POOL	B	B912	40	2	1
91235	CONSTRUCTION, TENNIS/SPORTS	B	B912	15	2	1
91238	CONSTRUCTION, WW TREATMEN	G	C913	25	2	1
91240	DEMOLITION SERVICES	B	B912	40	2	1
91244	EXCAVATION SERVICES	B	B912	40	2	1
91256	MAINTENANCE AND REPAIR, POW	G	C912	30	2	1
91263	M&R SWIMMING POOL	B	B912	15	2	1
91265	M&R, TENNIS/SPORT COURT	B	B912	15	2	1
91268	MANAGEMENT, CONSTRUCTION	B	B912	40	2	1
91273	PAVER BLOCK INSTALLATION	I	I912	30	2	1
91276	STRIPING, PARKING LOTS AND ST	I	I912	30	2	1
91310	CONST: AIRPORT RDWAY, RUNWAB	B	B913	40	2	1
91313	CONSTRUCTION, BRIDGE (INCL. R	I	I913	50	2	1
91316	CONSTRUCTION, COMMUNICATIO	E	E913	12	2	1
91319	CONSTRUCTION, CURB AND GUTTI	I	I913	30	2	1
91327	CONSTRUCTION, HIGHWAY AND RI	I	I913	30	2	1
91336	CONSTRUCTION, PARKING LOT & B	B	B913	40	2	1
91339	DRAIN CONSTRN, PIPE CULVERT	I	I913	50	2	1
91340	DRAIN CONSTRN, PIPELINE	I	I913	50	2	1
91345	DRAIN CONSTRN, SEWER&STRM	I	I913	50	2	1
91347	CONSTRUCTION, SIDEWALK & DRIV	I	I913	20	2	1
91350	CONSTRUCTION, STREET (MAJOR	I	I913	30	2	1

FINPROD_R_FACLG

91355	CONSTRUCTION, TUNNEL	I	I913	50	2	1
91357	CONSTRUCTION, VAULTED SIDEWALK	I	I913	20	2	1
91360	CONSTRUCTION, WATER SYSTEM	G	C913	25	2	1
91365	M & R ANTENNA TOWER	E	E913	12	2	1
91371	MAINTENANCE AND REPAIR, HIGHWAY	I	I913	30	2	1
91375	M & R, PARKING LOT & ALLEY	B	B913	40	2	1
91378	M & R, PIPELINE (INCL. REMOVAL)	G	C913	25	2	1
91381	M & R, SEWER AND STORM DRAIN	G	C913	25	2	1
91382	MAINTENANCE AND REPAIR, SIDEWALK	I	I913	20	2	1
91384	MAINTENANCE AND REPAIR, STREET	I	I913	30	2	1
91392	M & R, WATER SYSTEM, MAIN AND	G	C913	25	2	1
91394	PAVING/RESURFACING, ALLEY & FB	B	B913	40	2	1
91395	PAVING/RESURFACING, HIGHWAY	I	I913	30	2	1
91396	PAVING/RESURFACING, STREET (H)	I	I913	30	2	1
91427	CARPENTRY	B	B914	40	2	1
91430	CONCRETE	B	B914	40	2	1
91438	ELECTRICAL	B	B914	40	2	1
91447	GLASS AND GLAZING	B	B914	40	2	1
91450	HVAC	B	B914	40	2	1
91453	INSULATION	B	B914	40	2	1
91455	MASONRY	B	B914	40	2	1
91458	METAL WORK	B	B914	40	2	1
91461	PAINTING	B	B914	40	2	1
91473	ROOFING	B	B914	30	2	1
91479	STRUCTURAL STEEL	B	B914	40	2	1
91485	WELDING - SERVICE	B	B914	40	2	1
91488	WOOD	B	B914	40	2	1
92004	APPLICATIONS SOFTWARE MAIN	ID	D920	7	2	1
92007	APPLICATIONS SOFTWARE FOR MD	D	D920	7	2	1
92014	APPLICATIONS SOFTWARE FOR MD	D	D920	7	2	1
92018	COMPUTER ASSISTED DESIGN	SE D	D920	7	2	1
92019	COMPUTER MANAGEMENT	D	D920	7	2	1
92020	COMPUTER OUTPUT TO MICROFILM	D	D920	7	2	1
92028	EMERGENCY BACK-UP SERVICES	D	D920	7	2	1
92033	MAPPING SERVICES, DIGITIZED	D	D920	7	2	1
92034	MEDIA CONVERSION SERVICES	D	D920	7	2	1
92035	MODIFICATION OF EXISTING EQUIPMENT	D	D920	7	2	1

FINPROD_R_FACLG

92037	NETWORKING SERVICES	D	D208	7	2	1
92038	OPTICAL SCANNING SERVICES	D	D920	7	2	1
92045	SOFTWARE MAINTENANCE/SUPPCD	D	D920	7	2	1
92049	SYSTEMS/EXECUTIVE SOFTWARED	D	D920	7	2	1
92056	SYSTEMS/EXECUTIVE SOFTWARED	D	D920	7	2	1
92063	SYSTEMS/EXECUTIVE SOFTWARED	D	D920	7	2	1
92077	TELEPROCESSING VIA PROPRIET/T	T	T920	7	2	1
92084	TELEPROCESSING, BUSINESS (T)IT	T	T920	7	2	1
92090	TELEPROCESSING, SCIENTIFIC, IN T	T	T920	7	2	1
92095	WORD PROCESSING SOFTWARE, D	D	D920	7	2	1
92096	WORD PROCESSING SOFTWARE, D	D	D920	7	2	1
92128	COMMUNICATIONS SYSTEMS; TV; T	T	T921	7	2	1
92135	DESIGNING SERVICES	B	B921	40	2	1
92138	DRAFTING SERVICES	B	B921	40	2	1
92179	SURVEY SVS (NOT AERIAL OR RE\$B	B	B921	40	2	1
92183	TESTING SERVICES	B	B921	40	2	1
92504	AGRICULTURAL	G	C925	40	2	1
92507	AIR CONDITIONING, HEATING AND G	G	C925	40	2	1
92517	CIVIL ENGINEERING	G	C925	40	2	1
92518	COMMUNICATIONS	G	C925	40	2	1
92519	CONCRETE	G	C925	40	2	1
92523	DAM	G	C925	40	2	1
92525	DESIGNING	G	C925	40	2	1
92528	DRAINAGE	G	C925	40	2	1
92530	EARTHQUAKE-SEISMIC	G	C925	40	2	1
92531	ELECTRICAL	G	C925	40	2	1
92532	ELECTRONIC	G	C925	40	2	1
92533	ENERGY MANAGEMENT SYSTEMS G	G	C925	3	2	1
92534	ENERGY MANAGEMENT	G	C925	40	2	1
92535	ENVIRONMENTAL	G	C925	40	2	1
92539	FIRE PROTECTION	G	C925	40	2	1
92541	FORENSIC	G	C925	40	2	1
92542	FOUNDATION	G	C925	30	2	1
92546	GEOTECHNICAL - SOILS	G	C925	40	2	1
92555	INSPECTING, GENERAL	G	C925	40	2	1
92556	INSPECTING, STRUCTURAL	G	C925	40	2	1
92557	INSTRUMENTATION	G	C925	40	2	1

FINPROD_R_FACLG

92561	LAND DEVELOPMENT AND PLANNING	C925	40	2	1
92565	MACHINE DESIGN	C925	40	2	1
92567	MECHANICAL	C925	40	2	1
92568	METALLURGICAL	C925	40	2	1
92577	POLLUTION CONTROL	C925	40	2	1
92580	RATE	C925	40	2	1
92585	SAFETY ENGINEERING & ACCIDENT	C925	40	2	1
92586	SITE ASSESSMENT	C925	40	2	1
92588	STRUCTURAL	C925	40	2	1
92590	TESTING	C925	40	2	1
92593	TRAFFIC AND TRANSPORTATION	C925	40	2	1
92597	WATER SUPPLY	C925	25	2	1
92804	ACCESSORIES MAINT./REPAIR	V928	7	2	1
92829	CONVERSION TO ALTERNATIVE FV	V928	7	2	1
92830	COOLING SYSTEM MAINTENANCE V	V928	7	2	1
92833	CUSTOMIZING SERVICES, VEHICLE	V928	7	2	1
92835	DRIVE TRAIN MAINTENANCE & REV	V928	7	2	1
92838	ELECTRICAL MAINTENANCE & REV	V928	7	2	1
92840	EXHAUST SYSTEM MAINTENANCE V	V928	7	2	1
92844	FUEL SYSTEM MAINTENANCE & REV	V928	7	2	1
92847	GENERAL MAINTENANCE, VEHICLE	V928	7	2	1
92849	HYDRAULICS MAINTENANCE & REV	V928	7	2	1
92854	MACHINE SHOP SERVICES	V928	7	2	1
92857	PAINTING, VEHICLE	V928	7	2	1
92860	POWER (ENGINE, BELTS, HEADS, IV	V928	7	2	1
92867	ROAD SERVICES, VEHICLE	V928	7	2	1
92876	SUSPENSION MAINTENANCE & R V	V928	7	2	1
92882	TIRE & TUBE MOUNTING, REPAIR & V	V928	7	2	1
93111	ATHLETIC AND SPORTS EQUIP	E650	12	2	1
67014	INDICATING GAS METERS	E670	10	2	1
30580	SURVEYING SYSTEMS, GEO/STATE IT	T725	7	2	1
78574	MESSAGE AND DIRECTORY BOARD	E650	15	2	1
98124	CONTAINERS-ALL KINDS INCLUDING	E100	12	2	1
93641	HAND TOOLS, NON-POWERED-ALL	E075	12	2	1
070	AUTOMOTIVE VEHICLES AND TRAIL	V070	7	2	2
07000	AUTOMOTIVE VEHICLES AND REL	V070	7	2	2
0700300	AMBULANCES AND RESCUE VEHICLE	V070	7	2	1

FINPROD_R_FACLG

0700640	AUTOMOBILES, SUB-COMPACT, 4 IV	V070	7	2	1
0700643	AUTOMOBILES, MID-SZE, 4DOOR 5V	V070	7	2	1
4501106	BLOCKS, GIN/ROOFERS SHEAVES E	E545	12	2	2
2856360	ELECTRICAL TESTING METERS, P/E	E285	12	2	1
36560	SCRUBBING MACHINES WITH VAC E	E545	12	2	1
44572	HAND TOOLS, POWERED AND NO/E	E578	12	2	1
65529	DIGITAL CAMERAS, NETWORK E	E655	12	2	1
0227741	HONDA OR EQUAL ROTOTILLER P/E	E022	12	2	1
80590	VOLLEYBALL EQUIPMENT E	E650	12	2	1
0705378	FIRE TRUCK, HAZARDOUS MATER V	V070	10	2	1
0705400	TRUCKS, DIESEL (ALL CAPACITIESV	V070	10	2	1
0705481	TRUCKS, PICKUP, 1 TON, DIESEL V	V070	10	2	1
0705484	TRUCKS, PICKUP, 4 WD, TURBO DIV	V070	10	2	1
0705900	TRAILERS, CUSTOM, PERSONNED V	V070	10	2	1
0705930	TRAILER, CABLE REEL V	V070	10	2	1
0705100	TRUCKS (OVER ONE TON CAPACITV	V070	10	2	1
0705300	TRUCKS (WITH SPECIALIZED BODIV	V070	10	2	1
93862	LABORATORY EQUIPMENT & ACC/E	E415	12	2	1
2201530	FLOWMETERS, BRAND LISTED OR E	E220	10	2	1
8458149	SAMPLER, SCREEN POINT WATER E	E845	10	2	1
0754448	HOISTS, FLOOR, PORTABLE, ELECE	E075	12	2	1
48555	FLOOR STRIPPER AND CLEANER E	E545	10	2	1
4502620	CLOSERS, DOOR B	B909	15	2	1
8034515	AMPLIFIERS,SOUND E	E803	12	2	2
3451033	CPR ACCESSORIES AND SUPPLIE/E	E340	7	2	2
081031	CARDS, IDENTIFICATION (ID) PRIN'D	D204	7	2	1
17515	LAB-CLEANING EQUIPMENT AND SE	E175	12	2	1
2850342	LIGHTNING ARRESTORS-COIL, MA G	C285	30	2	1
0701800	ENGINE DRIVEN MOTOR SCOOTE/FV	V070	5	2	2
0701848	JOHN DEERE UTILITY TRUCK AND V	V070	5	2	1
20811	APPLICATION SOFTWARE, MICRO(D	D208	7	2	1
20986	SURVEYING SYSTEMS SOFTWARED	D209	7	2	1
305	ENGINEERING EQUIPMENT, SURVIT	T287	7	2	1
29000	ENERGY COLLECTING EQUIPMEN'G	C290	30	2	1
4503460	RECEPTACLES, TRASH, STEEL BA E	E100	10	2	1
2855612	FIXTURES, FLUORESCENT, OUTD(C	C285	30	2	1
CS11435	ICE MACHINES E	E740	12	2	1

FINPROD_R_FACLG

70077	SIGN ENGRAVING EQUIPMENT	E	E665	12	2	1
91577	TELEPHONE, LONG DISTANCE ANIT		T968	7	2	1
91829	COMPUTER SOFTWARE CONSULT D		D208	7	2	1
34504	AIR BAGS, RESCUE LIFTING SYSTIE		E340	7	2	1
2853741	PORTABLE GENERATORS	E	E285	10	2	2
7207340	SUBMERSIBLE SUMP PUMP	E	E720	10	2	1
61517	BOX FILES	F	F425	12	2	1
2851440	BREAKER, CIRCUIT, EQ FRAME	E	E285	10	2	1
93921	COMPUTERS. DATA PROCESSING D		D204	7	2	1
15034	HANDRAILS, ALL TYPES	G	C150	20	2	1
2857364	RELAY PARTS AND ACCESSORIESG		C285	30	2	1
8407029	VIDEO CAMERAS	E	E840	12	2	1
42500	OFFICE FURNITURE	F	F425	10	2	1
5509178	DETECTION SYSTEM, VEHICLE	E	E550	12	2	1
91069	SHELTERS, CARPORTS, PORTABL B		B910	15	2	1
6708907	HEATERS, WATER, RESIDENTIAL, F		F670	15	2	1
20420A	COMPUTER CONTROL EQUIPMENT D		D204	5	2	1
20791	SMALL COMPUTER TOOLS	D	D207	7	2	1
7252762	RADIOS, MOBILE, HIGH FREQUENT		T725	7	2	1
04037	ELECTRONIC IDENTIFICATION SYSE		E655	12	2	1
44541	Hazard Mtl equip, tools	E	E578	7	2	1
91228	Construction, Power Plant	G	C690	15	2	1
93859	LAB EQUIPMENT	E	E415	15	2	2
93860	LAB EQUIPMENT	E	E415	40	2	2
93861	LAB EQUIPMENT	E	E415	30	2	2
28525	Fuel Cell	G	C690	20	2	1
69001	Misc. Power Equipment/tools	E	E690	30	2	1
28538	STORAGE BATTERY	G	C690	15	2	2
69044	Auxiliary Generator	G	C286	7	2	1
28756	Batteries	G	C286	7	2	1
93977	SOUND EQUIPMENT INCLUDING M T		T803	7	2	3
6807749	LASER SPEED MEASURING AND R E		E680	12	2	1
6701585	UTILITY PIPE CUTTER	E	E670	7	2	1
80563	Scoreboards - Sports-Athletic Fields	E	E650	15	2	1
0700648	AUTOMOBILES, FULL SIZE, 4 DOOFV		V070	7	2	1
0700676	STATION WAGON, MID-SIZE, 4DOCV		V070	7	2	1
0703000	SCHOOL BUS CHASSIS	V	V070	10	2	1

FINPROD_R_FACLG

99878	PUMPING EQUIPMENT AND SUPPLE	E990	12	2	1
81050	SMOKE GENERATING MACHINE E	E820	12	2	1
89063	REMOTE-CONTROLLED STORMDRE	E890	5	2	2
2201651	METERS, WATER FLOW FOR WAS' G	C226	25	2	1
74060	REFRIGERANT RECOVERY SYSTE B	B031	20	2	1
89051	ROOT CUTTING EQUIPMENT E	E890	12	2	2
4506525	DUMPSTERS E	E100	12	2	1
81575	VALVES, MIXING E	E820	12	2	2
0705342	TRUCKS, GARBAGE/REFUSE, CONV	V070	10	2	2
0705460	TRUCKS, 1 TON DIESEL V	V070	10	2	1
0705479	TRUCKS, PICKUP, 3/4 TON, 8500 G'V	V070	10	2	1
0705480	TRUCKS, PICKUP, 3/4 TON, DIESEL V	V070	10	2	1
72554	SECURITY SYSTEMS & EQUIPMEN T	T725	7	2	1
34521	EXTRACTION EQUIP FOR REMOVEAE	E340	7	2	2
9100945	CARPET INSTALLATION B	B910	15	2	1
031141	CHILLER PLANT-CHILLERS, COOLI G	C690	25	2	1
031142	CHILLER PLANT-MISC EQUIPMENT G	C690	20	2	1
031143	CHILLER PLANT-CONTROLS G	C690	7	2	1
90924	BUILDINGS, PUBLIC B	B909	50	2	1
68021	BOMB DETECTION EQUIPMENT ANE	E680	12	2	1
4701078	STRETCHERS, AMBULANCE/RESC E	E410	7	2	1
CS13125	GRANDSTANDS & BLEACHERS E	E650	12	2	1
07071	TRAILERS(MOBILE HOMES, LABS) B	B070	30	2	1
03114	CHILLER PLANT G	C690	30	2	1
4859461	WASTE RECEPTACLES E	E100	12	2	1
1759315	BATHS, WATER, LABORATORY, PAE	E175	12	2	1
8408428	CAMERA, VIDEO SURVEILLANCE(IIE	E840	12	2	1
070000	AUTOMOTIVE VEHICLES AND REL V	V070	7	2	1
0700600	AUTOMOBILES AND STATION WAGCV	V070	7	2	1
0700646	AUTOMOBILES, MID-SIZE, 4DOOR :V	V070	7	2	1
0555770	LIGHT BAR ASSEMBLY, COMPLETEV	V055	7	2	1
0555782	WARNING LIGHTS, EMERGENCY B V	V055	5	2	1
0555771	LIGHTBAR, OMNI-DIRECTIONAL V	V055	5	2	1
0555448	LIGHTS, FLOOD, VEHICLE AND RO.V	V055	5	2	1
0603558	WATER PUMPS V	V060	7	2	1
7208257	CIRCULATING WATER PUMP ACCEV	V720	10	2	1
4455926	CIRCULAR SAWS, ELECTRIC PORTE	E578	12	2	1

FINPROD_R_FACLG

17575	REFRACTOMETERS	E	E175	10	2	1
89890	XRAY SUPPLIES	E	E898	10	2	1
26580	VACUUM CLEANERS, COMMERCIAL	E	E545	10	2	1
06006	AXLES, TRAILERS AND TRUCKS, T.V		V060	7	2	2
11022	CONVEYOR OR ELEVATOR, NEOPIG		C110	15	2	1
03100	PORTABLE COOLING UNITS	E	E081	12	2	2
34580	RESPIRATORY PROTECTION EQUIP	E	E340	7	2	1
070641	AUTOMOBILES, COMPACT, 4DOOFV		V070	7	2	1
0700642	AUTOMOBILES, COMPACT, 4DOOFV		V070	7	2	1
0700644	AUTOMOBILES, MID-SIZE, 4DOOR V		V070	7	2	1
0700659	AUTOMOBILES, POLICE SPECIAL, 4V		V070	7	2	1
0700661	AUTOMOBILES, HIGHWAY PATROL V		V070	7	2	2
0700675	STATION WAGONS, SUB-COMPACT V		V070	7	2	1
0701200	MOTORCYCLES, ACCESSORIES, A V		V070	7	2	1
45014	CABINETS, SAFETY FOR FLAMMAE		E415	12	2	1
03123	CONDENSING UNITS FOR AC UNIT B		B031	20	2	2
17500	CHEMICAL LAB EQUIPMENT	E	E175	10	2	1
44509	BLADES, HANDSAWS, CIRCULAR A E		E578	12	2	1
1003034	CONTAINERS, METAL, FOR HAZARE		E100	12	2	1
84549	PAVEMENT TESTING & DATA COLLE		E845	10	2	1
4651455	DEFIBRILLATOR PARTS	E	E465	5	2	1
2043525	DISK DRIVES, HARD DRIVE	D	D204	7	2	1
7404550	ICE MAKER PARTS	E	E740	12	2	1
06523	CEMENT TRUCK BODIES	V	V065	7	2	1
8301355	BUTANE/PROPANE TANK PARTS	E	E830	12	2	1
80534	BICYCLES, TRICYCLES ETC	E	E650	12	2	1
5604877	ELECTRIC SCISSORLIFT	V	V065	12	2	1
4455850	CIRCULAR SAWS	E	E578	12	2	1
67034	PLUMBING EQUIPMENT	G	C670	30	2	1
2857150	ELECTRIC MOTORS	G	C285	20	2	1
99867	MEDICAL AND DENTAL EQUIPMEN E		E990	12	2	1
4202480	TABLES, METAL PORTABLE	F	F420	12	2	1
4200850	TABLES, CAFETERIA	F	F420	12	2	1
67075	VALVES, IRON BODY, ANGLE, GAT G		C670	25	2	1
CS01640	SAFETY EQUIPMENT	E	E340	12	2	1
CS10683	MOBILE STORAGE SYSTEMS	E	E100	12	2	1
2082058	SOFTWARE, MICROCOMPUTER, BID		D208	7	2	1

FINPROD_R_FACLG

78040	FLOOR SCALES	E	E780	10	2	1
93948	Library Desensitizing	D	D525	7	2	2
69034	CONVERTERS & INVERTERS, POWE	B	E075	7	2	1
9885258	PLANTING SHADE TREES	B	B988	40	2	1
20554	Microcomputers, Handheld, Laptop, a D	B	D204	7	2	1
0256210	AIR COMPRESSORS AND ACCESS	E	E025	15	2	1
34045	FIREMAN TRAINING AND INSTRUC	E	E340	10	2	3
031061A	HVAC AIR HANDLING EQUIPMENT	B	B031	25	2	1
0312671	TANK TEMPERATURE ASSEMBLY	E	E740	12	2	1
57082	Steel Wire Panels (For Partitions, WinE	E	E680	5	2	1
03118	COOL AND FAN UNITS, AIR CONDIT	B	B031	20	2	1
2082060	SOFTWARE, MICROCOMPUTER BLD	B	D208	7	2	1
20668	POWER SUPPLIES AND POWER RED	D	D206	7	2	2
2066835	POWER ASSEMBLIES AND SUPPLI D	D	D206	7	2	1
92064	SYSTEM IMPLEMENTATION AND E D	D	D920	7	2	1
16500	CAFETERIA AND KITCHEN EQUIPME	E	E165	5	2	1
72500A	RADIO COMMUNICATION, TELEPHIT	T	T725	5	2	1
68042	Curtains, Security; Vehicle Security P	E	E680	7	2	1
3653040	FLOOR MACHINES, SCRUB AND PCE	E	E545	12	2	1
3653038	BURNISHER MACHINE FOR FLOOF	E	E545	12	2	1
2045373A	LEASE, SERVERS, FILE, MICROCO D	D	D204	3	2	1
36515	CARPET CLEANING MACHINES (FCE	E	E545	12	2	1
72500	RADIO TRUNKING	T	T725	20	2	1
65512	CAMERAS POLICE VEHICLES	E	E655	10	2	1
05572	Propane/Butane or Natural Gas Conv	V	V055	7	2	1
8304440	LINERS, TANK, POLYETHYLENE, H G	G	G830	12	2	2
92966	Refuse/Garbage Collection/Dumping	V	V070	10	2	1
50090	Washer Extractors (Rated at 100 Poul	E	E500	7	2	1
92962	Motorcycles, Bicycles, Motor Scooter	V	V070	7	2	1
92529	DRAINAGE - CONSTRUCTED	I	I211	50	2	1
91221	CONSTRUCTION, ENERGY RELATE	B	B912	40	2	1
96115	MOBILE AND STATION CONCESS	E	E100	7	2	2
205	COMPUTER HARDWARE & PERIPH	D	D204	7	2	1
20546	IMAGING SYSTEMS, MICROCOMPL D	D	D204	7	2	1
2055340	MICROCOMPUTERS, DESKTOP, END	D	D204	7	2	1
2055373	SERVERS, FILE, MICROCOMPUTEF	D	D204	7	2	1
20555	MICROCOMPUTERS, MULTI-PROC	D	D204	7	2	1

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20560	MONITORS, COLOR AND MONOCH D	D204	7	2	1
20571	PLOTTERS, GRAPHIC, ENVIRONMED	D204	7	2	1
20576	PRINTERS, INJET, ENVIRONMENT/D	D204	7	2	1
20577	PRINTERS, LASER, ENVIRONMENT/D	D204	7	2	1
20578	PRINTERS, PEN PLOTTER, ENVIRCD	D204	7	2	1
20579	PRINTERS, DIGITAL, ENVIRONMEND	D204	7	2	1
20580	PRINTERS, THERMAL, ENVIRONMED	D204	7	2	1
20582	PRINTERS, MICROCOMPUTER (OT D	D204	7	2	1
20587	SCANNERS, FILM, ENVIRONMENT/D	D204	7	2	1
20588	SCANNERS, DOCUMENT: HANDHE D	D204	7	2	1
20593	TERMINALS AND CRTS:DATA PROID	D204	7	2	1
20596	WORKSTATIONS: SPARC, RISC, ETID	D204	7	2	1
9203320	GEOGRAPHIC INFORMATION SYSTD	D920	7	2	1
62513	BINOCULARS E	E625	10	2	1
91576	TELEPHONE INSTALLATION, MOVET	T968	7	2	1
7254913	AMPLIFIERS, RADIO FREQUENCY T	T725	7	2	1
2063272	SWITCHES, COMPUTER D	D206	7	2	1
89075	VALVE OPERATORS, ACCESSORIEE	E890	12	2	2
55650	Coach, Transit (Single Door, under 35V	V556	7	2	1
93625	Electrical Equipment (Except Cable aiE	E075	12	2	1
2853740	GENERATOR - GAS POWERED, INIG	C690	20	2	1
0704274	UTILITY VEHICLE, PASSENGER, 2-V	V070	7	2	1
0704276	VEHICLES, UTILITY, TWO AND FOLV	V070	10	2	1
52062	SADDLES E	E040	10	2	1
20553	SERVERS, FILE, MICROCOMPUTEF D	D204	7	2	1
0708141	TRAILERS, SINGLE WHEEL, SINGLIV	V070	15	2	1
67091	WATER HEATERS, COMMERCIAL G	C670	12	2	2
5501477	SIGNS, SOLAR/BATTERY POWERE V	V550	10	2	2
0221592	MOWER/SHREDDER PARTS, TORCE	E022	12	2	1
34518	Emergency Showers and Wash StaticE	E340	10	2	1
8407077	VIDEO CAMERAS E	E840	7	2	1
2085347	SOFTWARE, MICROCOMPUTER, IND	D208	7	2	1
8406039	MONITOR/RECIEVER, COLOR, PRCE	E840	7	2	1
7609047	PARTS, GRADALL EXCAVATOR (GfV	V760	7	2	1
81015	CLEANER, SPRAY EQUIPMENT E	E820	12	2	2
055	AUTOMOTIVE ACCESSORIES FOR V	V055	7	2	2

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued
e -- Financial Statement Elements, continued

The balances of restricted assets in the enterprise funds are as follows (in thousands)

	Austin Energy	Austin Water Utility	Airport	Nonmajor Enterprise	Total Restricted Assets
Capital projects	\$ 59,177	99,757	142,546	27,718	329,198
Customer and escrow deposits	23,551	7,299	462	3,193	34,505
Debt service	66,945	85,612	19,514	13,627	185,698
Environmental and landfill	--	--	--	4,638	4,638
Federal grants	6,089	--	513	349	6,951
Operating reserve account	--	--	10,841	9,378	20,219
Passenger facility charge account	--	--	42,848	--	42,848
Plant decommissioning	203,323	--	--	--	203,323
Renewal and replacement account	64	--	10,000	1,084	11,148
Revenue bond reserve	9,979	58,422	--	13,304	81,705
Strategic reserve	105,996	--	--	--	105,996
	<u>\$ 475,124</u>	<u>251,090</u>	<u>226,724</u>	<u>73,291</u>	<u>1,026,229</u>

Capital assets -- Capital assets, which primarily include land and improvements, buildings and improvements, plant and equipment, vehicles, water rights, and infrastructure assets, are reported in the proprietary funds and the applicable governmental or business-type activity columns of the government-wide statement of net position; related depreciation or amortization is allocated to programs in the statement of activities. Capital assets are defined as assets with an initial individual cost of \$5,000 or more and an estimated useful life of greater than one year. Assets purchased, internally generated, or constructed are capitalized at historical cost. Contributed or annexed capital assets are recorded at estimated fair value at the time received. Capital outlay is recorded as an expenditure in the General Fund and other governmental funds and as an asset in the government-wide financial statements and proprietary funds. Maintenance and repairs are charged to operations as incurred. Improvements and betterments that extend the useful lives of capital assets or increase their value are capitalized in the government-wide and proprietary statement of net position and expended in governmental funds.

The City obtains public domain capital assets (infrastructure) through capital improvement projects (CIP) construction or through annexation or developer contribution. Infrastructure assets include streets and roads, bridges, pedestrian facilities, drainage systems, and traffic signal systems acquired after September 30, 1980.

Interest is not capitalized on governmental capital assets. Enterprise funds, with the exception of the Austin Energy and Austin Water Utility, capitalize interest paid on long-term debt when it can be attributed to a specific project and when it materially exceeds the interest revenue generated by the bond proceeds issued to fund the project. Interest is not capitalized on Austin Energy and Austin Water Utility assets in accordance with accounting for regulated operations.

Capital assets are depreciated or amortized using the straight-line method over the following estimated useful lives (in years):

Assets	Governmental Activities (1)	Business-type Activities			
		Austin Energy	Austin Water Utility	Airport	Nonmajor Enterprise
Buildings	5-40	--	15-50	15-40	12-40
Plant and equipment	5-50	--	5-60	4-50	5-40
Vehicles	3-20	3-15	3-20	3-20	3-30
Electric plant	--	3-50	--	--	--
Non-electric plant	--	3-30	--	--	--
Communication equipment	7-15	--	7	7	7
Furniture and fixtures	12	--	12	12	12
Computers and EDP equipment	3-7	--	3-7	3-7	3-7
Water rights	--	--	101	--	--
Infrastructure					
Streets and roads	30	--	--	--	--
Bridges	50	--	--	--	--
Drainage systems	50	--	--	--	--
Pedestrian facilities	20	--	--	--	--
Traffic signals	25	--	--	--	--

(1) Includes internal service funds

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued
e -- Financial Statement Elements, continued

Depreciation of assets is classified by functional component. The City considers land, arts and treasures, and library collections to be inexhaustible; therefore, these assets are reported as nondepreciable. The true value of arts and treasures is expected to be maintained over time and, thus, is not depreciated. The initial investment of library collections for each library is capitalized. All subsequent expenditures related to the maintenance of the collection (replacement of individual items) are expensed, with the overall value of the collection being maintained, and therefore, not depreciated.

In the government-wide and proprietary fund statements, the City recognizes a gain or loss on the disposal of assets when it retires or otherwise disposes of capital assets.

Water rights represent the amortized cost of a \$100 million contract, net of accumulated amortization, of \$13.8 million, between the City and the Lower Colorado River Authority (LCRA) for a fifty-one year assured water supply agreement, with an option to extend another fifty years. The City and the LCRA entered into the contract in 1999. The asset amortization period is 101.25 years.

Deferred Expenses or Credits -- In accordance with accounting for regulated operations, certain utility expenses that do not currently require funding are deferred to future periods in which they are intended to be recovered by rates. Likewise, certain credits to income are deferred to periods in which they are matched with related costs. These expenses or credits include changes in fair value of investments, contributions, and debt issuance costs, pension, other post-employment benefits, interest, decommission, fuel recovery, etc. Deferred expenses will be recovered in these future periods by setting rates sufficient to provide funds for the requirements. If deferred expenses are not recoverable in future rates, the deferred expenses will be subject to write off. Retail deregulation of electric rates in the future may affect the City's current accounting treatment of its electric utility revenues, expenses, and deferred amounts.

Deferred (Inflows) Outflows of Resources -- Derivative instruments are reported in the statement of net position at fair value. Changes in fair value of hedging derivative instruments are recognized through the application of hedge accounting as either deferred inflows or outflows in the statement of net position, as an offset to the related hedging derivative instrument.

Deferred inflows are recognized for the resources related to the service concession arrangements that will be recognized as revenue in future years over the terms of arrangements between the City and the operators.

Compensated Absences -- The amounts owed to employees for unpaid vacation, exception vacation, and sick leave liabilities, including the City's share of employment-related taxes, are reported on the accrual basis of accounting in the applicable governmental or business-type activity columns of the government-wide statements and in the proprietary activities of the fund financial statements. The liabilities and expenditures are reported on the modified accrual basis in the governmental fund financial statements; the estimated liability for governmental funds is the amount of vacation, exception vacation, and sick leave at termination payable within 60 days of fiscal year-end.

Accumulated leave payouts are limited to the lower of actual accumulated hours or the hours listed below:

	Work-week	Non-Civil Service Employees (1)	Civil Service Police (2)	Civil Service Fire (3)
Vacation	0-40	240	240	240
	42	270	N/A	N/A
	48	309	N/A	N/A
	53	N/A	N/A	360
Exception vacation (4)	0-40	160	160	176
	42	160	N/A	N/A
	48	160	N/A	N/A
	53	N/A	N/A	264
Sick leave	0-40	720	1,400	720
	42	756	N/A	N/A
	48	926	N/A	N/A
	53	N/A	N/A	1,080

(1) Non-civil service employees are eligible for accumulated sick leave payout if hired before October 1, 1986.

(2) Civil service police employees with 10 years of actual service are eligible for accumulated sick leave payout.

As of January 1, 2011, officers may be eligible to receive up to 1,700 hours of sick leave if certain criteria are met.

(3) Civil service fire employees are eligible for accumulated sick leave payout regardless of hire date.

(4) Exception vacation hours are hours accumulated by an employee when the employee works on a City holiday.