

### SECTION III - ACES STRUCTURE CODES LIST INSTRUCTIONS

- Use the list on the next page to determine the numeric code for the primary function of the structures in which you have invested, for reporting Item 7, "Capital Expenditures by Type of Structure."
- Examples listed on the next page indicate the types of structure that are included in the categories listed below; the examples are not intended to be an exhaustive list.
- For all categories, include new construction, major additions, alterations, reconstruction, and capitalized repairs to existing structures.
- Please aggregate expenditures for structures with the same codes. For example, if you spent \$2 million on fast food establishments and \$5 million on cafeterias, list code 152 and enter \$7 million in the amount column. It is not necessary to list code 152 twice with the two separate amounts.
- If a total for a structure code includes more than one activity as defined by the column headings, please separate expenditures into all appropriate columns.
- The cost of any machinery and equipment which is an integral or built-in feature of the structure should be included in the cost reported for that structure. For example, when constructing cellular transmission towers integral equipment should be included in the cost of the structure. Equipment replacements (such as transmitters located on towers) should be reported as equipment.

#### MAJOR STRUCTURE CATEGORY TITLES

RESIDENTIAL BUILDINGS

HOTEL AND MOTELS

INDUSTRIAL BUILDINGS

OFFICES

COMMERCIAL BUILDINGS

HEALTH CARE

AMUSEMENT AND RECREATIONAL FACILITIES

TRANSPORTATION FACILITIES

UTILITY STRUCTURES AND FACILITIES

OTHER BUILDINGS

MINE SHAFTS AND WELLS

OTHER NONBUILDING STRUCTURES

2008 ACES STRUCTURE CODES LIST

STRUCTURE CODE	DESCRIPTION	STRUCTURE CODE	DESCRIPTION
	RESIDENTIAL BUILDINGS	153	Multi-Retail Stores
111	Residential Structures Apartment buildings, condominiums, single family houses, and townhouses		Department stores, shopping malls/plazas/ centers, town centers, and retail warehouses
112	Manufactured (Mobile) Homes	154	Warehouses and Distribution Centers (except Passenger)
	HOTELS AND MOTELS		Commercial and storage warehouses, distribution buildings, greenhouses, grain elevators, silos, and mini-storage buildings
121	Hotels, Motels, and Inns Hotels, Hotel/Casinos, Motels, Resorts, and park lodgings	155	Other Commercial Stores/Buildings, Not Elsewhere Classified
	INDUSTRIAL BUILDINGS		Drug, pharmacy, electric, computer, clothing, jewelry, furniture, and office supply stores Beauty salons, florists and nursery-plant shops, dry cleaners, Laundromats, pawnshops, photo studios, repair shops, hardware and lumber stores, crematories and funeral homes, animal shelters, and veterinary clinics
131	Manufacturing, Processing, and Assembly Plants Manufacturing, processing, and assembly plants Industrial buildings, factories, production, and laboratory facilities		
132	Industrial Nonbuilding Structures Chemical complexes/facilities, petroleum refineries, and cement plants Industrial incinerators, ovens, and kilns		HEALTH CARE
	OFFICES	161	Hospitals General, mental, and infirmary hospitals
141	Office, Bank, and Professional Buildings Administration, offices, and professional buildings Banks, credit unions, building/saving and loan offices, and other financial institutions Computer centers Motion picture, TV, and radio multi-media offices	162	Special Care Facilities Convalescent/nursing homes, rest homes with medical facilities, adult daycare centers, hospices, battered spouse and child facilities, homeless shelters, drug clinics, rehabilitation centers, institutional buildings, and sanatoriums
142	Medical Offices Medical, doctor, and dentist offices Clinics, health centers, and medical laboratories		AMUSEMENT AND RECREATIONAL FACILITIES
	COMMERCIAL BUILDINGS	171	Amusement and Recreational Facilities Amusement facilities/rides, theme parks, arcades, arenas, amphitheatres, pavilions, parks, concert and dance halls, opera houses, fraternal and banquet halls community/ trade/convention centers, theaters, motion picture/TV/cable studios, and casinos Noneducational gyms, athletic field houses, coliseums, stadiums, swimming pools, and auditoriums Fitness centers, health clubs, racquetball, tennis, and other outdoor courts/fields Golf courses, country clubs, driving ranges, race-tracks, bowling alleys, billiard halls, and rifle ranges
151	Automotive Facilities Auto, truck, and motorcycle dealerships Auto and truck parts/service/repair/rental facilities Filling stations, car washes, and parking garages		
152	Stores - Food Related Bakeries, coffee shops, delicatessens Restaurants, bars/nightclubs, cafes, cocktail lounges, diners, cafes, cafeterias, and fast food stores Convenience stores, grocery stores, supermarkets, food markets, and liquor/beer stores		

2008 ACES STRUCTURE CODES LIST - Continued

STRUCTURE CODE	DESCRIPTION	STRUCTURE CODE	DESCRIPTION
	TRANSPORTATION FACILITIES	202	Special School and Other Educational Facilities
181	Air, Land, and Water Transportation Facilities		Business, correspondence, modeling, nursing, and trade schools
	Passenger and freight terminals Runways, hangers, maintenance and storage facilities, and traffic towers		Schools for the handicapped, nonschool libraries, aquariums, zoos, museums, planetariums, observatories, noncommercial art galleries, and cultural centers
	Bus, railroad, taxi, and truck maintenance, service, storage, and garage facilities	203	Religious Buildings
	Railroad, light rail, monorail, subway and streetcar facilities, tracks, and tunnels		Churches, chapels, mosques, synagogues, tabernacles, and temples
	Docks, piers, wharfs, marinas, and dry docks		Sanctuaries, abbeys, monasteries, rectories, fellowship halls, Sunday schools, seminaries, and missions.
	UTILITY STRUCTURES AND FACILITIES	204	Public Safety Buildings
191	Telecommunication Structures and Facilities		Detention centers, jails, and prisons
	Telephone, television, and radio telecommunication facilities including towers and cabling		Fire and police stations, rescue squads, and dispatch/emergency centers.
192	Electric, Nuclear, and Other Power Facilities		MINE SHAFTS AND WELLS
	Nuclear/coal/wood/hydroelectric power plants	211	Mine Shafts
	Electrical substations and switch houses	212	Petroleum and Natural Gas Wells
	Electrical power transmission lines and towers		Permanent platforms and wells, including offshore
	Solar and wind energy facilities	213	Other Mining and Well Construction
193	Oil and Gas Pipeline and Related Facilities		Capitalized exploration and development
	Oil refineries		OTHER NON-BUILDING STRUCTURES
	Natural gas processing plants	221	Conservation and Control Structures
	Oil and gas pipelines and pumping stations, including tank farms		Nonpotable water reservoirs, and water irrigation collection/dredging/drainage/tunnel systems
	Oil and gas distribution lines		Dams (nonpower), dikes, jetties, levees, locks, bulkheads, retaining walls, nonirrigation dredging, mine reclamation, and wetlands
194	Water Supply, Sewage, and Waste Disposal Facilities	222	Highway and Street Structures
	Filtration, treatment, supply, and softening plants		Highways, roads, and streets
	Water wells, culvert-water supplies, water transmission mains/lines/pipelines, tunnels, gate-houses, lift/pump stations, potable water reservoirs, storage water tanks, and water towers		Culverts, gutters, bridges, tunnels, vehicular and pedestrian overhead crossings, sidewalks, street lighting, traffic lights and signals, highway maintenance structures, rest facilities/landscaping, and toll/weigh station facilities
	Sewage pipelines and lift/pump stations, treatment and disposal plants, sanitary sewers, storm drains, waste water disposal plants, and nonpotable water collection systems		Other Non-building Structures, Not Elsewhere Classified
	Resource recovery/recycle facilities, dry/solid waste disposal facilities	223	Billboards and road signs
	OTHER BUILDINGS		Cemeteries
201	Preschool, Primary/Secondary, and Higher Education Facilities		Fences
	Childcare, daycare, nursery, and preschool buildings		Parking areas and driveways
	Primary and secondary schools/academies		
	Higher education schools, instructional and administration buildings, dormitories, laboratories, libraries, sport/recreational facilities, and student unions		

### SECTION III - ACES EQUIPMENT CODES LIST INSTRUCTIONS

- Use the list on the next page to determine the numeric code for the primary function of the equipment in which you have invested, for reporting Item 8, "Capital Expenditures by Type of Equipment."
- Examples listed on the next page indicate the types of equipment that are included in the categories listed below; the examples are not intended to be an exhaustive list.
- Please aggregate expenditures for equipment with the same codes. For example, if you spent \$50,000 on computers and \$20,000 on peripheral equipment for computers, list code 311 and enter \$70,000 in the amount column. It is not necessary to list code 311 twice with the two separate amounts.
- If a total for an equipment code includes more than one activity as defined by the column headings, please separate expenditures into all appropriate columns.
- Please include as capital expenditures, the value of assets expended as permitted under section 179 of the U.S. Internal Revenue code.
- The cost of any machinery and equipment which is an integral or built-in feature of a structure should be included as part of that that structure, not as equipment.
- Computer assisted machinery and systems that possess the ability to be programmed for a variety of functions should be reported according to the primary function of the system.

#### MAJOR EQUIPMENT CATEGORY TITLES

INFORMATION-PROCESSING EQUIPMENT

INDUSTRIAL EQUIPMENT

TRANSPORTATION EQUIPMENT

ENERGY, ELECTRICAL, AND RELATED EQUIPMENT

MISCELLANEOUS EQUIPMENT

OTHER EQUIPMENT NOT LISTED ELSEWHERE

2008 ACES EQUIPMENT CODES LIST

EQUIPMENT CODE	DESCRIPTION	EQUIPMENT CODE	DESCRIPTION
311	<p>INFORMATION PROCESSING EQUIPMENT</p> <p>Computer and Peripheral Equipment</p> <ul style="list-style-type: none"> <li>Mainframes</li> <li>Personal computers</li> <li>Workstations and terminals</li> <li>Laptops and computer servers</li> <li>Printers, plotters, and monitors</li> <li>Storage devices</li> <li>Automatic Teller machines (ATMs)</li> <li>Point-of-sale terminals</li> <li>PDA (Personal Data Assistance) equipment</li> <li>Scanners</li> </ul>	317	<p>INDUSTRIAL EQUIPMENT</p> <p>Medical Equipment and Supplies</p> <ul style="list-style-type: none"> <li>Hospital beds</li> <li>Operating room tables</li> <li>Laboratory balances and scales</li> <li>Surgical and medical instruments</li> <li>Surgical appliances and supplies</li> <li>Dental equipment and supplies</li> <li>Orthodontic goods and appliances</li> </ul>
312	<p>Office Equipment Except Computers and Peripherals</p> <ul style="list-style-type: none"> <li>Photographic and photocopying equipment</li> <li>Mail-handling machinery</li> <li>Calculators, typewriters and dedicated word processing equipment</li> </ul>	318	<p>Capitalized Software</p> <ul style="list-style-type: none"> <li>Prepackaged</li> <li>Vendor customized</li> <li>Internally developed</li> </ul>
313	<p>Information and Communication Technology Equipment, Excluding Computers and Peripherals</p> <ul style="list-style-type: none"> <li>Central office switching equipment</li> <li>Telephones (Wired and wireless) and telephone apparatus</li> <li>Facsimile equipment</li> <li>Bridges, routers, and gateways</li> <li>Transmitting and receiving antennas</li> <li>Communications satellites</li> <li>Cable television equipment</li> <li>Global Positioning Systems (GPS) equipment</li> <li>Radio and television studio and broadcasting equipment</li> <li>Fire detection and alarm systems</li> <li>Intercom systems</li> </ul>	321	<p>Fabricated Metal Products</p> <ul style="list-style-type: none"> <li>Nonpowered hand and edge tools</li> <li>Cutlery and kitchen utensils</li> <li>Metal drums, bins, and vats</li> <li>Metal tanks (heavy gauge)</li> <li>Power boilers and heat exchangers</li> <li>Shipping containers, including truck, rail, and ship</li> <li>Spring and wire products</li> <li>Sheet metal</li> <li>Metal valves, pipes, and nozzles</li> <li>Metal pallets, safes, and vaults</li> <li>Firearms</li> </ul>
314	<p>Audio and Video Equipment</p> <ul style="list-style-type: none"> <li>MP3 equipment</li> <li>Video cassette recorders</li> <li>Stereo equipment and speaker systems</li> <li>DVD recorders</li> </ul>	322	<p>Metalworking Machinery</p> <ul style="list-style-type: none"> <li>Metal cutting, grinding, drilling, and forming machinery and machine tools</li> <li>Special dies, tools, jigs, and fixtures</li> <li>Industrial molds</li> <li>Rolling mill and other metalworking machinery</li> </ul>
315	<p>Navigational, Measuring, and Control Instruments</p> <ul style="list-style-type: none"> <li>Aircraft instruments</li> <li>Flight recorders</li> <li>Radar and sonar systems and equipment</li> <li>Appliance regulators and controls (except switches)</li> <li>Water and gas consumption meters</li> <li>Parking and taxi meters</li> <li>Circuit and continuity testers</li> <li>Laboratory analytical instruments</li> <li>Automotive emissions testing equipment</li> <li>Physical properties testing and inspection equipment</li> </ul>	323	<p>Special Industrial Machinery</p> <ul style="list-style-type: none"> <li>Circular and band sawing equipment</li> <li>Planing and sanding machinery</li> <li>Plastics compression equipment Extrusion and injection molding equipment Tire building and recapping equipment</li> <li>Pulp making machinery</li> <li>Paper and paperboard making machinery</li> <li>Knitting machinery</li> <li>Spinning machinery</li> <li>Weaving machinery</li> <li>Printing presses</li> <li>Typesetting machinery</li> <li>Homogenizers, pasteurizers, and ice cream freezers</li> <li>Dough mixers, bake ovens, pastry rolling machines</li> <li>Wafer processing equipment (semiconductors)</li> <li>Semiconductor assembly and packaging</li> <li>Chemical processing machinery and equipment</li> <li>Cigarette making machinery</li> <li>Circuit board machinery</li> <li>Glass making machinery</li> <li>Petroleum refining machinery</li> </ul>
316	<p>Electromedical and Electrotherapeutic Apparatus</p> <ul style="list-style-type: none"> <li>Magnetic resonance imaging equipment</li> <li>Electrocardiographs</li> <li>Medical ultrasound equipment</li> <li>Electromedical endoscopic equipment</li> <li>Defibrillators</li> </ul>		

2008 ACES EQUIPMENT CODES LIST

EQUIPMENT CODE	DESCRIPTION	EQUIPMENT CODE	DESCRIPTION
324	Ventilation, Heating, Air-Conditioning, Commercial Refrigeration, and Other General Purpose Machinery Air-conditioning and warm air heating combination units Commercial and industrial refrigeration and freezer equipment Heating boilers Refrigerated counter and display cases Snow making machinery Pumps and compressors Measuring and dispensing pumps, including service station pumps Air and gas compressors Industrial and commercial-type fans Industrial-type furnaces and gas fireplaces Elevators and moving stairways Conveyors and conveying equipment Overhead traveling cranes, hoists, and monorail systems Industrial trucks, tractors, and stackers Packaging machinery Welding and soldering equipment Power-driven hand tools Scales and balances (nonlaboratory)		ENERGY, ELECTRICAL, AND RELATED EQUIPMENT 341 Engine, Turbine, and Power Transmission Equipment Turbines Power transmission equipment Internal combustion engines (excluding automotive and aircraft) Turbine generator set units Gears, speed changers, and industrial high-speed drives 342 Electrical Transmission and Distribution Equipment Power, distribution, and specialty transformers Electric motors, generators, and motor generator sets Switchgear and switchboard apparatus Relays, motor starters, and controllers 343 Electrical Equipment, NEC Commercial, industrial, and institutional electric lighting fixtures Household-type appliances Fiber-optic cable and current-carrying wiring devices Storage batteries Capacitors Resistors Microprocessors Printed circuit boards Computer modems
331	TRANSPORTATION EQUIPMENT Cars and Light Trucks Automobile and light duty trucks and utility vehicles Light duty vans, minivans, and motor homes Pick-up trucks and sport utility vehicles		Mining and Oil and Gas Field Machinery and Equipment Coal breakers and crushers Mining cars Core and rock drills Underground mining machinery and equipment Oil and gas field machinery and equipment Derricks Water well drilling machinery
332	Heavy Duty Trucks Heavy duty trucks, buses, and motor homes	344	Floating Oil and Gas Drilling and Production Platforms
333	Aerospace Products and Parts Complete aircraft, missiles, space vehicles, and auxillary equipment Aerospace engines and propulsion units Crop dusting apparatus		Nuclear Fuel Uranium and services for conversion, enrichment, and fabrication
334	Other Transportation Equipment Truck, automobile, and utility trailers Conversion vans Travel trailers, campers, and pickup coaches Caps (covers) for mounting on pickup trucks Motor vehicle gasoline engines and parts Ambulances, motorcycles, bicycles, armored vehicles, all-terrain vehicles, golf carts, and snowmobiles Locomotives, locomotive frames and parts Railroad, street, and rapid transit cars Rail layers, ballast distributors, and rail tamping equipment, and railway track maintenance equipment Ships, barges, and boats, excluding oil and gas platforms	345	

2008 ACES EQUIPMENT CODES LIST

EQUIPMENT CODE	DESCRIPTION	EQUIPMENT CODE	DESCRIPTION
351	<p>MISCELLANEOUS EQUIPMENT</p> <p>Furniture and Related Products</p> <ul style="list-style-type: none"> <li>Household-type furniture and cabinets</li> <li>Institutional-type furniture such as furniture for schools, theaters, and churches</li> <li>Office furniture</li> <li>Office and store fixtures</li> <li>Mattresses, blinds, and shades</li> </ul>	361	<p>OTHER EQUIPMENT NOT LISTED ELSEWHERE</p> <ul style="list-style-type: none"> <li>Artwork, Books, and Other Equipment, NEC</li> <li>Uniforms</li> </ul>
352	<p>Agricultural Equipment</p> <ul style="list-style-type: none"> <li>Farm-type plows and tractors</li> <li>Planting and harvesting equipment</li> <li>Powered lawnmowers</li> <li>Lawn and garden tractors</li> <li>Tillers, shredders, and blowers</li> </ul>		
353	<p>Construction Machinery</p> <ul style="list-style-type: none"> <li>Bulldozers, cranes, and backhoes</li> <li>Construction-type tractors</li> <li>Surface mining machinery</li> <li>Logging equipment</li> <li>Off-highway trucks</li> </ul>		
354	<p>Service Industry Equipment</p> <ul style="list-style-type: none"> <li>Vending machines</li> <li>Coin operated machines</li> <li>Commercial and industrial laundry and drycleaning equipment and pressing machines</li> <li>Commercial vacuum cleaners and carpet sweepers</li> <li>Optical instruments</li> <li>Binoculars, telescopes, and prisms</li> <li>Coating, polishing, and mounting lenses</li> <li>Commercial-type cooking equipment</li> <li>Electronic training machines, including flight simulators</li> <li>Carnival and amusement park rides</li> <li>Carwashing machinery</li> <li>Power washer cleaning equipment</li> <li>Water treatment equipment</li> </ul>		
355	<p>Other Miscellaneous Equipment</p> <ul style="list-style-type: none"> <li>Sporting and athletic goods</li> <li>Toys and games (including electronic)</li> <li>Musical instruments</li> <li>Jewelry and silverware</li> <li>Signs</li> </ul>		