**Section 650.354 Retirement Unit Account 354 Structures and Improvements**

a) Any applicable unit of structures and improvements used in connection with sewage collection, pumping, treatment and disposal, and general plant operations.

b) List

Architect and engineer plans and specifications including supervision

Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating and air conditioning systems, plumbing, vacuum cleaning systems, incinerator and smoke pipe flues, ect.

Bulkheads, including dredging, riprap fill, piling, decking, concrete fenders, etc., when exposed and subject to maintenance and replacement

Commissions and fees to brokers, agents, architects and others

Conduit (not to be removed) with its contents

Damages to abutting property during construction

Drainage systems

Elevators, cranes, hoists, ect., and the machinery for operating them

Excavation, including shoring, bracing, bridging, refill and disposal of excess excavated material, cofferdams around foundation, pumping water from cofferdam during construction, test borings

Fences and fence curbs (not including protective fences isolating items of equipment which should be charged to the appropriate equipment account)

Fire protection systems when forming a part of a structure

Flagpole

Floor covering (permanently attached)

Foundations and piers for machinery, constructed as a permanent part of a building or other item listed herein

Grading and clearing when directly occasioned by the building of a structure

Intrasite communication system, poles, pole fixtures, wires and cables

Landscaping, laws, shrubbery, etc.

Leases, voiding upon purchase, to secure possession of structures

Lighting fixtures and outside lighting systems

Marquee, permanently attached to building

Painting, first cost

Partitions, including movable

Permanent paving, concrete, brick, flagstone, asphalt, etc., within the property lines

Permits and privileges

Power boards for services to a building

Refrigerating systems for general use

Retaining walls except when identified with land

Roadways

Roofs

Scales, connected to and forming a part of a structure

Sidewalks, culverts, curbs and streets constructed by the utility on its property

Sprinkling systems

Stacks-brick, steel, or concrete when set on foundation forming part of general foundation and steelwork of a building

Steel inspection during construction

Storage facilities constituting a part of a building

Storm doors and windows

Temporary heating during construction (net cost)

Temporary water connection during construction (net cost)

Temporary shanties and other facilities used during construction (net cost)

Topographical maps

Tunnels, intake and discharge when constructed as part of a structure including sluice gates and those constructed to house.

Vaults constructed as part of a building

Watchmen's sheds and clock systems (net cost when used during construction only)

Water and sewer systems, for general use

Water meters and supply system for a building or for general company purposes

Water supply piping, hydrants and wells

Yard surfacing, gravel, conrete, or oil (First cost only)