**Section 605.304 Retirement Unit Account 304 Structures and Improvements**

a) Any applicable unit of structures and improvements used for utility purposes which is not properly includible in other accounts.

b) List

Air conditioning or ventilating system

Boiler, furnace, hot-water heater, or automatic stoker

Bulkhead

Burner system, gas, oil, or stoker

Cesspool or septic tank

Chimney

Coal or ash conveying system

Door and frame

Dormer or monitor

Elevator complete with operator mechanism

Equipment item, such as motor, generator, engine, turbine, pump, compressor, ventilating fan, air washer, elevator or similar item of equipment includible in structures with or without associated wiring, control equipment, etc.

Fence

Fire escape system

Fire protection system

Floor (complete)

Foundation when includible in structures

House lighting or power panel

Landscaping (complete project)

Lighting fixtures, with or without associated wiring and conduit

Manhole or catch basin

Radiator

Refrigeration system

Retaining wall

Road, path, pavement or walk

Roof, with or without supporting members (a structure of irregular shape having more than one roof level may have several isolated roofs, each of which shall be considered an entire roof. In the case of structures to which lateral extensions have been made even though having but one roof level, that part of the roof covering an entire section built at one time shall be considered an entire roof).

Screen

Sewer run between catch basin or manhole

Sky-light or ventilator

Stairway (complete between floor or operating level)

Storage bin (complete)

Storm window or storm door

Structure

Substructure

Superstructure

Tank

Tunnel, subway or areaway

Vault

Wall

Window and frame

Yard drainage system

Yard lighting system

c) Include any applicable unit not specifically listed in subsection (b) but which is consistent with the utility's practice in accounting for units of property for retirement purposes.