**Section 605.305 Retirement Unit Account 305 Collecting and Impounding Reservoirs**

a) Items

Abutment

Aerator

Apron

Boom

Bridge or draw span

Bulkhead

By-pass channel, canal or diversion facility

Canal

Conduit (drainage)

Crib

Culvert

Dam

Dike

Fish ladder

Fence (complete)

Flashboard facility

Flume

Flush, inlet or outlet chamber

Forebay

Gate

Gate hoist

Gate hoist track

Gatehouse

Gate section

Gravity section

Heating or thawing system

Intake chamber

Intake screen

Landscaping (complete project)

Manhole or catch basin

Measuring facility (weir, etc.)

Paving

Penstock

Pier

Piling, system of, to protect any of the structures

Piping, within the structure (any two or more continuous standard lengths of pipe, with appurtenances)

Retaining wall

Riprap (any continuous area)

Road, walk or walkway (complete)

Sewer, complete (run between catch basin or manhole)

Sluiceway

Spillway or channel

Substructure, power plant

Tailrace or raceway

Tank surge

Trash rack

Tunnel

Valve

Valve vault

Wall (wing, cutoff or baffle)

Wicket

Wiring, light or power system

b) Include any applicable unit not specifically listed in subsection (a).