

FIXED ASSET ACCOUNT NUMBERS

1710 - Lands

1. Purchases

The park will finalize the completion report and send it to the respective region.

- a. With General Land Acquisition Funds
- b. With Matching Land Acquisition Funds
- c. With Donated Funds

2. Donations of Lands

3. Exchange or Transfer of Lands

4. Public Domain Lands

17300 - General Buildings. This account includes all buildings except those comprising part of a utility system or identified as historical. It also includes the cost of permanently attached equipment and fixtures normally required for the functional use of the building such as furnaces, hot water heaters, and central air conditioners. Machinery, furniture and special use items such as cooking and heating stoves, refrigerators, and window air conditioners, which are not part of the realty, are inventoried as personal property.

House trailers, except "Transa Homes" on permanent foundations, are also accounted for as personal property.

Buildings should be reported by number, type, and square footage of each building.

Groups of building units connected with a common roof are to be considered as one building. The predominant use of multipurpose building will govern its classifications.

1. Office
2. Hospital
3. School
4. Other Institutional Use
5. Housing
6. Storage
7. Industrial
8. Service
9. All Other

Historic Buildings.

1. Used as Quarters
2. Other

1740.1 - Roads and Parkways. This account includes all roads, parking areas, overlooks, pullouts and service courts, and all related structures and road improvements, including curbs, gutters, culverts, bridges, guard rails, protective fencing, traffic signs, direction and route markers, and drainage ditches and structures. The account is supported by unit records maintained in such a manner that the total value and total miles for each of the following classifications and types of roads and parkways are recorded separately for each park.

Roads should be reported in equivalent miles of 20-foot widths.

Parking areas should be reported in equivalent miles of road of 20-foot widths.

1. **Primary Roads** (all roads in a park built primarily for visitor use and shown as such on the approved master plan).
 - a. Graded Primary Roads
 - b. Surfaced Primary Roads
2. **Secondary Roads** (all roads in a park built primarily for use by service personnel for operation and protection of the park).
 - a. Graded Secondary Roads
 - b. Surfaced Secondary Roads

1740.2 - Trails. This account includes all foot and horse trails, walks, paths and sidewalks, and related structures such as bridges, drains, steps and directional signs. This account is supported by property records maintained in such a manner that the total value and total miles for each of the following types of trails are recorded separately by the park:

1. Graded Trails
2. Surfaced Trails

1740.3 - Airfield Pavements. This account includes all airport runways, helicopter landing pads, taxiways, and aprons.

1740.4 - General Structures. This account includes structures such as amphitheatres, campfire circles, stages, storage tanks, storage yards, open sheds, observation towers, fire towers, piers, wharves, jetties, docks, breakwaters and similar functional structures.

1740.5 - Historic Structures. This account includes such items as forts and other military structures, historic and prehistoric ruins.

1740.6 - Monuments and Memorials. This account includes structures, statues, monuments and memorials commemorating an individual, a group of individuals or an event.

1740.7 - Utility Systems.

1. **Water Systems.** Components of a system include headworks, wells (including test wells, which become a part of a production system), dams, reservoirs, elevated tanks, pumping, treatment plants, pipelines, meters, protective fencing, and buildings primarily housing equipment comprising a part of the system.
Water systems should be reported by breaking apart the diversion system from the distribution system.
2. **Sewer Systems.** Components of a system include treatment plants, septic tanks, cesspools, pumping stations, disposal fields, spray beds, trunks, manholes, laterals, protective fencing, and buildings primarily housing equipment.
3. **Sanitation Systems.** This classification includes incinerators and other sanitation structures including protective fencing.
4. **Gas, Oil and Steam Systems.** Components of a system include storage tanks, protective fencing, distribution lines, service lines, and buildings housing equipment comprising a part of the system.

5. **Electric Systems.** Components of a system include powerplants and appurtenances, substations, distribution lines, transformers (including protective fencing), meters, and buildings used exclusively for housing equipment comprising a part of the system. This also includes all electric distribution systems where current is generated by a public utility company with lines maintained by the National Park Service.
6. **Telephone Systems.** Components of a system include exchanges, switchboards, cables, overhead lines, service drops, instruments, and buildings used exclusively for housing equipment comprising a part of the system. Government-owned burglar and fire-alarm systems serving more than a single building and telegraph system are also included.
7. **Radio Systems.** Components of a system include antennae; fixed, semi-portable, mobile, and portable stations; and buildings used exclusively for housing equipment comprising a part of the system. Portable radios are carried under account 236, Equipment, Not Subject to Depreciation Accounting.
8. **Elevators (Cave).** This classification includes passenger and freight elevators in caves.
9. **Boats.** This classification includes vessels exceeding 65 feet in length available for federal and nonfederal use. An example is the III at Isle Royal which is used as a utility service in providing visitor transportation from the mainland to the island and return. Other boats are carried as equipment.

1740.8 - Grounds and Other Improvements.

1. **Grounds, General.** This classification includes those improvements to all sites, plots and tracts within a park (except those lying within road prisms or roadside vistas included in roads and trails systems) which are classified as landscaping and clearing by the General Services Administration as part of the cost for lands.
2. **Campgrounds.** This classification includes improvements at all established sites within a park designated for tic camping or trailer living, with and without incidental day-use by picnickers, and includes fireplaces, tables, benches, tent platforms, and trash and garbage receptacles.
3. **Picnic Areas.** The classification includes improvements at all established sites within a park area designated for day or picnic use only including fireplaces, tables, benches and garbage receptacles.
4. **Recreation Areas - Beaches.** This classification includes the original improvements at sites developed for use by the public for swimming, sun bathing, etc.
5. **Recreation Areas - Pools.** This classification includes all government-owned swimming pools within a park including the pool proper, adjacent walks, aprons, protective fencing, ladders, diving boards, safety devices, water heating treatment, filtration equipment, and similar items.
6. **Recreation Areas - Winter Sports.** This classification includes improvements at all sites within a park designed and used primarily for winter sports such as skiing, skating and tobogganing including skating rinks, toboggan slides and ski runs.
7. **Signs.** This classification includes signs having significant values and normally includes entrance signs and interpretive devices.
8. **Fences.** This classification includes boundary and interior fencing. Protective fencing is included under roads and parkways, trails, utility systems, and other ground items.
9. **Walls.** This classification includes all boundary walls and interior walls not classified under other items.
10. **Stream bank and Shore Protection.** This classification includes revetment, rip-rapping, groins, sea walls, and other devices for stream bank and shore protection.
11. **Irrigation System.** This classification includes all irrigation systems.

12. Other Facilities. This classification includes military earthworks listed in Part 4 of attachment to Chief Architect's memorandum of April 13, 1956, non-enterable Indian mounds, permanent boundary markers and monuments, storm drainage systems, employee trailer courts and other facilities.

1750 - Equipment Subject to Depreciation Funding. This account includes equipment that is subject to replacement through the Service's depreciation funding program.

1891 - Equipment Not Subject to Depreciation Funding. This account includes equipment and other non-expendable property not accounted for under Account No. 230.

240 - Museum Exhibits. This account includes museum exhibits other than outdoors interpretive devices, markers and plaques.

Audio Visual Devices.

Historical and Scientific Collections.

1840 - Water Rights and Other Interests in Land

3210 - Invested and Donated Capital. Costs for project items, which do not result in a usable facility, must be "written off."

Example: Demolition of facilities being replaced or made obsolete by the new construction.