

APPENDIX D

CONVERSION CHART

Corps of Engineers Plant Accounts Converted to
 Federal Energy Regulatory Commission Plant Accounts

C.E. FEATURE ACCOUNTS	FERC PLANT ACCOUNTS
01000 LANDS & DAMAGES:	
Fee Land - Acquisition Costs	330 Lands and Land Rights
Easements & Lesser Interests &	" " " " "
All Land Acquisition Expense	
02000 RELOCATIONS:	
Fee Land - Acquisition Costs	330 Lands and Land Rights
Easements & Lesser Interests &	" " " " "
All Land Acquisition Expense	
Construction Cost	330 Lands and Land Rights
03000 Reservoirs	332 Reservoirs, Dams & Waterways
04100 Dams-Main Dam	" " " " "
04200 Spillway	" " " " "
04300 Outlet Works (Excl. Power)	" " " " "
04400 Power Intake Works	" " " " "
04500 Auxilliary Darns	" " " " "
04600 Municipal & Indust Water	" " " " "
Delivery Facilities	" " " " "
05000 Locks	" " " " "
06000 FISH & WILDLIFE FACILITIES:	
Fish Passage Facilities	332 Reservoirs, Dams & Waterways
07100 Powerhouse	" " " " "
07200 Turbines and Generators	333 Water Wheels, Turbines & Generators
07300 Accessory Electrical Equipment	334 Accessory Electric Equipment
07400 Misc. Power Plant Equipment	335 Misc. Power Plant Equipment
07500 Tailrace	332 Reservoirs, Dams & Waterways
07600 Switchyard	331 Structures and Improvements
08000 Roads, Railroads, & Bridges	336 Roads, Railroads, & Bridges
09000 Channels and Canals	332 Reservoirs, Dams & Waterways
10000 Breakwaters & Seawalls	Not Applic. To Mult. Purpose Projects

ER 37-2-10
Change 86
15 Jul 96

C. E. FEATURE ACCOUNTS

11000 Levees and Floodwalls
13000 Pumping Plants
14000 Recreation Facilities (1)
15000 Floodway Control &
 Diversion Struct

16000 Bank Stabilization

17000 Beach Replenishment

18000 Cultural Resources Preservation
19000 Buildings, Grounds & Utilities
20000 Permanent Operating Equipment

FERC PLANT ACCOUNTS

332 Reservoirs, Dams & Waterways
331 Structures and Improvements
331 Structures and Improvements

Not Applic. To Mult. Purpose
Projects
Not Applic. To Mult. Purpose
Projects
Not Applic. To Mult. Purpose
Projects
332 Dams, Reservoirs, and Waterways
331 Structures and Improvements
335 Misc. Power Plant Equipment