

CHAPTER 14

ACCOUNTING TREATMENT FOR MULTIPLE-PURPOSE PROJECTS

14-1. General.

a. This chapter applies to all field operating activities that operate multiple-purpose hydroelectric projects, which furnish electricity for resale to the public. It provides procedures for reporting financial and technical data for the hydroelectric power generating projects, cost and asset accounting and reporting policy; operational instructions; general guidance and instruction for preparation of the EIA-412, Annual Report of Public Electric Utilities and examples of project financial statements.

b. One of the nation's most promising energy alternatives is hydroelectric power – electricity produced by flowing water. Many Corps projects, which were built primarily for navigation improvement, flood control and other purposes, are also used to create hydroelectric power. The Corps of Engineers has been actively involved in building and operating hydroelectric projects since the 1930s.

c. Annually, the financial activity and financial position of hydroelectric projects are provided in financial statements prepared by Corps District Offices in accordance with Generally Accepted Accounting Principles (GAAP). The U.S. Army Corps of Engineers (USACE) prepares financial statements that include financial information prepared in accordance with accounting standards provided by the Federal Energy Regulatory Commission (FERC). The American Institute of Certified Public Accountants has designated Federal Accounting Standards Advisory Board (FASAB) as the source of GAAP for Federal entities.

14-2. Policy.

a. When a multiple-purpose power project is authorized and funded by Congress, the authorization includes the purposes for which the project is to be constructed. A multiple-purpose power project is one that serves more than one function and is authorized by congress.

b. A purpose is defined as the type of function that the project provides. See authorized purposes at Appendix A. Costs incurred at multiple-purpose power projects are either reimbursable or non-reimbursable. Generally, construction, operations and maintenance costs at projects for power, irrigation and/or water supply purposes are reimbursable. Costs for generating hydroelectric power are recovered through the marketing and selling of power to commercial activities. Power Marketing Agencies (PMA) under the Department of Energy performs this function. These agencies also bill and collect funds for the electricity that is sold and deposit

funds on behalf of the USACE. Non-reimbursable costs are borne entirely by the Federal Government.

c. Project Costs. Generally, projects incur costs that are for both specific and joint purposes.

(1). Joint purpose costs. Joint purpose costs are costs that are to be shared by various authorized purposes of the project and cannot be attributable to a single project purpose. Joint purpose costs always include the power purpose. These costs are distributed to project purposes based on joint cost allocation percentages. A determination of these percentages are made by a Cost Allocation Study, which is prepared in accordance with “Planning – Planning Guidance Notebook”, ER 1105-2-100: <http://www.usace.army.mil/inet/usace-docs/eng-regs/er1105-2-100/toc.htm>
There is one set of joint allocation percentages for construction costs and another for operations and maintenance (O&M) costs.

(2). Specific purpose costs. Specific purpose costs are those costs that can be attributable to a single purpose. A project can have more than one specific purpose, such as power or recreation.

(3). Both joint and specific costs include: repayment of construction costs; interest during construction; interest to operations, which is calculated and booked by the PMAs; and annual operation and maintenance expenses. USACE maintains cost and income accounting records for multiple-purpose power projects, regardless of budgetary classification, that distinguishes between annual specific and joint O&M costs and construction costs. The Corps’ accounting system makes this distinction through the use of purpose codes and work category codes. Costs incurred for only one purpose under any work category code should be separately identified and allocated to only that purpose. Purposes not included in initial project authorization do not share joint costs unless there is a post-authorization change to the project.

d. Provisions for asset accounting by the Corps is provided in the CEFMS Asset Management User’s Manual:
http://rmf31.usace.army.mil/cefms/doc/user_manuals/asstmgmt.pdf

e. Additions and Replacements. The policy on additions and replacements, signed by the Department of Energy and the Acting Assistant Secretary of the Army (Civil Works) in 1984, provides that each addition and replacement will be repaid by the Power Marketing Agency at the rate of interest applicable to the fiscal year in which construction is initiated or the addition or replacement is purchased.

(1). If the addition or replacement requires more than one year to complete, the item will accrue Interest During Construction (IDC) from the time construction begins, and will be charged until such facility is transferred to Plant In Service (PIS). At the end of the fiscal year prior to completion, the interest obligation shall be added to the cost of the facility to be charged interest for subsequent periods. Upon completion, IDC and the construction costs will be transferred to PIS.

(2). If the addition or replacement is completed within one fiscal year, no IDC will be computed.

f. Depreciation. All multiple purpose project assets, other than fee-simple land payments, will be subject to depreciation. Depreciation will be based on book cost of the capitalized asset, plus IDC and any contributions in aid of construction. Effective 1 Oct 1989, the straight-line method of depreciation is used. Monthly rates will be applied to PIS accounts and such rates will be based on the estimated service lives of the depreciable assets. All depreciation will be recorded under the owning appropriation of the assets and will be classified by project purpose.

g. Interest During Construction (IDC). During the period of constructing a project or additions and betterments, interest on the costs of construction, including land costs, and other project costs related to construction for each month, will be computed as simple interest from the middle of that month until the end of the current fiscal year. Interest on previously accounted costs including accumulated interest will be compounded annually on the last day of each fiscal year and on the date of transfer to Plant In Service (PIS). IDC is computed for all purposes at the authorized rate except water supply. The construction phase is initiated when land is purchased or a construction contract is awarded, whichever occurs first. Interest will be based on all accumulated costs including previous interest costs and excluding costs incurred under contributions in aid of construction from other than Federal Agencies. IDC will be recorded in the accounts not later than the end of each current fiscal year. IDC costs will be held in

Construction in Progress, general ledger account 1720.10, work category code 71000, Undistributed Interest, until the asset is transferred to PIS. At that time, the applicable portion of the interest, together with the other costs representing the completed asset, will be transferred to the appropriate PIS accounts. The contra credit for IDC will be reflected in work category code 92000, Interest on Government Investment, general ledger account 7190.50, Interest on Government Investment. The interest rate will be the authorized rate at the time construction begins.

h. Revenues Forgone. Revenues forgone to hydropower are the reduction in revenues accruing to the Treasury as a result of the reduction in hydropower outputs based on the existing rates charges by the power marketing agency. If hydropower projects are being reduced as a

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result of a reallocation, the hydropower account will be credited for the amount of revenues to the Treasury forgone as a result of the reallocation. The amount of revenues forgone credit should be presented in the reallocation report that supported the water supply contract.

i. Water Supply.

(1). Where storage space for water supply in Corps of Engineers projects is provided under the authority of the Water Supply Act of 1958, as amended, the interest rate for the portion of the project applicable to water supply will be determined as prescribed by that Act.

(2). The Water Supply Act of 1958, as amended by the Water Resources Development Act of 1986, requires that before construction or modification of any project (including water supply provisions for present demand) is initiated, state or local interests shall agree to pay for the cost of such provisions. For Corps of Engineers projects, the Secretary of the Army may permit the full non-Federal contribution to be made, without interest, during construction of the project, or, with interest, over a period of not more than 30 years from the date of completion, with repayment contracts providing for recalculation of the interest rate at five-year intervals. Interest to construction will be recorded at the rate specified in the water supply contract.

j. Irrigation. For projects that have irrigation as a purpose, IDC computed on construction costs does not have to be repaid. Only the Federal construction costs are required to be repaid. Irrigation costs above the water users' ability to pay are to be repaid by revenues from surplus hydroelectric power sales and other miscellaneous project revenues without an interest charge.

k. Income. Income for the sale of hydroelectric power is collected by the PMAs and deposited into the federal treasury on behalf of the USACE. The PMAs report this income on their annual financial statements. It is not reported on the Corps' Revenue and Expense Statement to avoid double reporting.

l. EIA Form 412 Submission Requirements.

(1). Section 937 of the Water Resources Development Act of 1986, (Public Law 99-662) requires USACE to submit a report for each hydropower project to Congress by 15 January of each year.

(2). EIA Form Availability. EIA Form 412 is available at the following WEB Site:
<http://www.eia.doe.gov/cneaf/electricity/page/forms.html>

(3). The Federal Energy Regulatory Commission Uniform System of Accounts

prescribed for Public Utilities and Licensees subject to the Federal Power Act applies to agencies of the United States engaged in the generation and sale of electric energy for ultimate distribution to the public. USACE will utilize these accounts for report preparation.

(4). Districts will submit Schedule 1 and 9 for each multiple purpose project including power to the e-mail address provided in the General Information section of the instructions. The report must be submitted within 4 months following the financial reporting year. All reports for the given calendar year must be submitted on or before 30 April.

(a). One copy of the report may be furnished to the Power Marketing Agency, as desired, concurrently with submission of the report to the Commander, U.S. Army Corps of Engineers, ATTN: CERM-F, Washington, DC 20314-1000 .

(b). One copy furnished to appropriate division office.

m. Project Financial Statements.

(1). For each multiple-purpose project for which a Form EIA-412 is required, each district will prepare a Statement of Assets and Liabilities and a Statement of Revenues and Expenses for use by the Commander, U.S. Army Corps of Engineers. These supplemental statements will be prepared in substantially the same format used in Appendix B and in accordance with the system of accounts prescribed by FERC. Amounts chargeable to each project purposes will be shown separately. Whenever possible, the size of the supplemental statements will be limited to 8½" X 11". Amounts reported on the Forms EIA-412 should be in agreement with selected amounts shown in the power production columns of these statements.

(2). Financial Statements will be provided to the PMAs by 15 November of each year for the fiscal year ending 30 September XX. Further, one copy of each financial statement will be submitted to Commander, U.S. Army Corps of Engineers, ATTN: CERM-F, Washington, DC 20314-1000, not later than 15 December.

14-3. Procedures. Procedures for maintaining multipurpose hydroelectric power accounting records and producing financial statements can be found at:

http://rmf31.usace.army.mil/cefms/doc/user_manuals/multi-pur_prep_doc.pdf

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APPENDIX A

14-A-1. Authorized Purposes for Multi-purpose Hydropower Projects:

Purpose

Code Purpose

- 11 Power
- 12 Irrigation
- 13 Water Supply
- 14 Flood Control
- 15 Navigation
- 16 Recreation
- 17 Fish & Wildlife
- 18 Water Quality
- 19 Roads Above Replace-In-Kind
- 21 Stream Flow
- 22 Sonic Gage
- 23 Power Assigned to Irrigation Pumps
- 24 Off Site Power for Non-Federal Projects
- 25 Off Site Power for Federal Projects
- 26 Other
- 27 Area Development
- 28 WWII Suspension
- 99 Joint Costs

Account Number C of E	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
01	330	1.	LANDS AND DAMAGES Fee Land (Payments to Owners)	-	Each parcel retired or added	Each parcel of land added to, or retired from, project plant will constitute a Replacement Unit. However, because retirement value of land is expected to equal the initial cost, this item will not be depreciated.
		2.	Easements, Lesser Interest	100	None	Costs of easements, lesser interest, resettlements, damages, and Government cost of acquiring lands and land rights, are not recoverable as retirement (salvage) receipts upon termination of the project.
		3.	Land Acquisition Expenses	100		Therefore, these items must be amortized over the project life.
02	330	1.	RELOCATIONS Lands and Damages Fee Land (Payments to Owners)	-	None	Land acquired for the purpose of relocating the property of others initially acquired by the Government and is subsequently transferred to the owners of the property which requires relocation. In exchange, title to the land upon which the property to be relocated is situated is transferred to the Government. Consequently, the purchase price of the land acquired for the relocation substantially reflects the unrecorded purchase price of the fee-owned land ultimately acquired by the Government as a result of the exchange. The purchase price of fee-land acquired for the
		a.	Easements, Lesser Interest	100	None	relocation should therefore not be amortized. All other costs incurred in connection with relocations represents intangible plant costs to be amortized
		b.	Resettlements and Damages	100	None	over the project life.
		c.	Land Acquisition Expenses	100	None	
03	332	2.	Construction Cost, including payments for relocation by owners	50	None	
		1.	RESERVOIRS Basic Features, excluding other principal items listed	100	Complete Item, including sub-items b-d	
		a.	All components not listed elsewhere			
		b.	(Rescinded)			
		c.	(Rescinded)			
		2.	Timber Structures Bulkheads Retaining Walls Docks, Piers, and Moving Facilities	25	Complete Item, including sub-items a-c Each structure, complete " " " " " " " " "	
		3.	Floating Trash Booms, Complete	25	Each independent facility, Complete	

Account Number		Principal Item	Sub-Item	Plant Items	Serv Life Years	Retirement Units	Remarks.
C of E	FERC						
04	-			DAMS AND OTHER WATER			
041 & 042	332	1.		MAIN DAM AND SPILLWAY Basic Structure, excluding other principal items a. Non-overflow Structure, Complete excluding applicable subitems c-o b. Spillway Structure, Complete excluding applicable subitems c-o c. Crane, Complete (excluding Mobile and Crawler type) d. Gate, Spillway Machinery, Gate Hoist e. Power System, excluding Power Boards and Engine Generator Sets 100-kw and over f. Lighting System, excluding Lighting Board and Attached Accessory Equipment g. Lifting Beams h. Stoplogs and Bulkheads i. Compressed Air Systems, excluding Compressors 100 cfm and over j. Water Systems, excluding piping k. Sewer System, excluding piping l. All components not listed elsewhere m. Gate, Outlet n. Machinery, Gate Operating, Outlet o. Elevator, Complete with Operating Mechanism, excluding embedded parts 3. Engine Generator Set, 100-kw and over 4. Main Power and Lighting Boards, complete with attached Accessory Equipment 5. Air Compressors, Complete, 100 cfm and over 6. Floating Trash Boom, Complete 7. Reserved 8. Trash Racks 9. Trash Removal Equipment	100 50 50 50 50 40 40 50 40 40 50 40 40 35 25 25 75 40	Complete structure, including subitems a-m Structure, Complete Structure, Complete Crane, Complete Gate, Complete Complete System for one gate Complete System Complete Set of all Beams related to Main Dam Complete Set for a particular system, such as for entire spillway Complete System Complete System Complete System None Gate, Complete Complete System for one gate Elevator, Complete Generator Set, Complete Board Complete Compressor, Complete Each independent facility, complete Complete Set for one Outlet Independent system, complete	Including outlet conduits, as applicable, when an integral part of the Non-overflow Structure. Including outlet conduits, as applicable, when an integral part of the Spillway Structure. Includes lifting beams for outlets. Includes stoplogs and bulkheads for outlets. Includes "packaged units" for water and sewage. Includes "packaged units" for water and sewage. Applicable only when the outlet works (other than power intake works) are an integral part of a dam structure. Applicable only when the outlet works (other than power intake works) are an integral part of a dam structure. Standby power source. Applicable only when the outlet works (other than power intake works) are an integral part of a dam structure. Installed cost of removable portion of trash racks only should be included here.

Account Number C of E	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.	
043	332	1.	Outlet Works (Exclusive of Power) Basic Features, excluding other principal Items	100	Complete Item, including subitems a-n Bridge, Complete Tunnel or Conduit, complete		
		a.	Steel Access Bridge				
		b.	Tunnels and Water Conduits				
		c.	Compressed Air System, excluding Compressors 100 cfm and over			Complete System	
		d.	Water System, excluding piping		40	Complete System	
		e.	Sewer System, excluding piping		40	Complete System	
		f.	Power System, excluding Power Boards and Engine Generator Sets 100-kw and over			Complete System	
		g.	Lighting System, excluding Lighting Board and Attached Accessory Equipment			Complete System	
		h.	Stilling Basir			Complete facility	
		i.	Stoplogs and Bulkheads			Complete Set for all Outlets	
		j.	Gate			Gate, Complete	
		k.	Machinery, Gate Operating			Complete System for one Gate	
		l.	Crane, Complete (excluding Mobile and Crawler types)		50	Crane, complete	
		m.	Lifting Beams		50	Complete Set of all beams related to Outlet Works	
n.	All components not listed elsewhere			None	Including applicable portion of the mass concrete structure.		
044	332	2.	Elevator, Complete with Operating Mechanism excluding embedded parts	40	Elevator, complete		
		3.	Engine Generator Sets 100-kw or over	40	Generator Set, complete		
		4.	Trash Racks	75	Complete set for one outlet included here		
		5.	Power and Lighting Boards, complete with attached Accessories		Gate, Complete		
		6.	Air Compressor, complete, 100 cfm or over	35	Board, complete		
		7.	Timber Access Bridge	25	Complete System for one gate		
		8.	Roof covering, 3,000 sq. ft. and over	25	Compressor, Complete		
		9.	Trash Removal Equipment	20	Bridge, Complete		
				40	Complete roof covering for one building or structure		
					Independent system, complete		
					Complete Item, including subitem n-p		
					Bridge, Complete		
					Tunnels or Conduits, complete		
					Tank, complete		
			Penstock, complete				
			Gate, Complete				
			Complete System for one Gate				

Account Number C of E	Principal Item	Sub- item	Plant Items	Serv Life Years	Retirement Units	Remarks.
044	332		<u>POWER INTAKE WORKS (CONTD)</u> g. Cranes, Complete (excluding Mobile and Crawler types) h. Stoplogs and Bulkheads i. Lifting Beams j. Plumes, Concrete or Steel k. Lighting System, excluding Lighting Boards and Attached Accessory Equipment l. Water System, excluding piping m. Compressor Air System, excluding compressor 100 cfm and over n. Power System, excluding Power Boards and Engine Generator Sets 100-kw and over o. Sewer System, excluding piping p. All components not listed elsewhere	50 50 40 40	Crane, complete Complete Set for all Intakes Complete Set for all beams related to Power Intakes Complete System Complete System Complete System Complete System Complete facility Complete System - Package Unit None	Including applicable portion of the mass concrete structure.
	2.		Elevators, Complete with Operating Mechanism, excluding embedded parts	40	Elevator, complete	
	3.		Engine Generator Sets 100-kw and over	40	Generator Set, Complete	
	4.		Trash Racks	75	Complete Set for one Penstock	Installed cost of removable portion of trash racks only should be included here.
	5.		Main Power Lighting Boards, complete Unit with Attached Accessories	35	Board, complete	
	6.		Air Compressors, complete, 100 cfm and over	25	Compressor, Complete	Does not include unattached air receivers.
	7.		Timber Flumes	25	Complete System	
	8.		Use same property items as	25	Each independent facility, complete	
	9.		Roof covering, 3,000 sq. ft. and over	20	Complete roof covering for one building or structure	
	10.		Trash Removal Equipment	40	Independent system, complete	
045	332		<u>AUXILIARY DAMS</u> Use same property items as prescribed for Account 041 - MAIN DAMS, as applicable		Same retirement unit as prescribed for Account 041 - MAIN DAMS as applicable.	
046	332		<u>MUNICIPAL AND INDUSTRIAL WATER DELIVERY FACILITIES</u> Use same property items as prescribed for Account 044 - POWER INTAKE WORKS, as applicable		Same retirement unit as prescribed for account 044 - POWER INTAKE WORKS, as applicable.	

Account Number		Principal Item	Sub-Item	Plant Items	Serv Life Years	Retirement Units	Remarks.		
C of E	FERC								
05	332			LOCKS					
		a.		Basic Features, excluding other principal items	50	Complete Item, including subitems a-o			
		b.		Structure, excluding Timber Structures Gates		Structure, complete			
		c.		Machinery, Gate Operating		Miter Gate, consisting of right and left Gate Leaves, complete; or gate complete for other type.			
		d.		Control House, separate from Lock Structure		Complete System for one Gate			
		e.		Operating Building, Concrete (excluding replaceable roofs 3,000 sq. ft. and over)		Control House, complete			
		f.		Water System	40	Building, complete			
		g.		Sewer System	40	Complete System			
		h.		Heating and/or Ventilating System		Complete System			
		i.		Filling and Emptying Valves and Operating Equipment		Complete System			
		j.		Lighting System excluding Lighting and attached Accessory Equipment		Complete System			
		k.		Compressed Air System, excluding Compressors 100cfm and over		Complete System			
		l.		Main Power System, excluding Power Boards and Engine Generator Sets 100-kw and over		Complete System			
		m.		Cranes and Bulkheads		Complete Set, for all Systems			
		n.		Cranes, complete, excluding Mobile and Crawler types	50	Crane, complete			
		o.		All Components not listed elsewhere Operating Buildings, other than Concrete, not part of Lock Structure, excluding Control Houses, excluding replaceable roofs 3,000 sq. ft and over per building		None			
		2.							
		3.					50	Building, complete	
		4.					50	Tower, complete	
		5.					40	Elevator, complete	
		6.					40	Generator, Set, complete	
		7.					35	Board, complete	
		8.					25	Compressor, complete	
							25	Structure, complete	Does not include unattached air receivers.

Account Number C of E	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
05	332		LOCKS (CONTD)			
		a.	Mooring Dolphins and other Facilities for Temporary Moorage		Structure, complete	
		b.	Water-borne Traffic		Structure, complete	
	9.		Bulkheads and retaining Walls	20	Complete Roof Covering for one building or structure	
	10.		Roof Coverings, 3,000 sq. ft. and over per building			
			Radio communications equipment location including transmitter, receiver power supplies, auxiliary generators, batteries, cables, and antennas, but excluding land and improvements, buildings, and tower 80 feet and over	15	Complete System	Includes all radio or microwave communication equipment provided exclusively for navigational communications. Buildings provided for communications exclusively to be included under Item 1e or 2, above, as applicable.
06	(*)		FISH AND WILDLIFE FACILITIES			
	1.	a.	Fishladders	100	Complete, including subitem a-o	
			Structure, including Collection Channel and Training Walls		Independent Structure, complete	
		b.	Weirs		Complete System for one Fishladder	
		c.	Stoplogs		Complete Set for all Fishladders	
		d.	Valves, Gates and Operating Machinery	50	Complete System for one Fishladder	
		e.	Other Fishladder components not listed elsewhere		None	
	2.		Fish Elevator and Fishlocks, complete with Operating Mechanism, excluding embedded parts	50	Complete Set, for all Systems Elevator or lock, complete	
	3.		Fish Propagation Facilities not otherwise listed	50	Facility, complete	
	4.		Wildlife Preservation Facilities not otherwise listed	50	Facility, complete	
	5.		Buildings, concrete, excluding replaceable roofs 3,000 sq. ft and over per building	50	Building, complete	
	6.		Buildings, other than Concrete, complete, excluding replaceable roofs, 3,000 sq. ft. and over per building	50	Tower, complete	
	7.		Fish Attraction Water Pumps and Motors under 250 hp	50	Building, complete	
	8.		Pump, Impeller, 1,500 hp and over	30	Complete Set of all pumps and motors	
	9.		Pump, Impeller, 250-1,499 hp	40	Impeller, complete	
	10.		Pump motor, Stator Winding, 1,500 hp and over	30	Impeller, complete	
	11.		Pump motor, Stator Winding, 250-1,499 hp	35	Stator Winding, complete (less Stator Iron)	
	12.		Pump motor, Thrust Bearing, 1,500 hp and over	20	Stator Winding, complete (less Stator Iron)	
				35	Thrust Bearing, complete	

(*) May be either FERC account 331 or 332

Account Number C of E	Principal Item	Sub-item	Plant Items	Serv Life	Retirement Units	Remarks.
06	(*)		FISH AND WILDLIFE FACILITIES (CONTD) Lighting System, excluding Lighting Boards and attached Accessory equipment Main Power System, excluding Power Boards, Engine Generator sets 100-kw and over and Transformers 1,000 kvq and over Main Power, Lighting and Control Boards, complete with attached accessories Transformers, Liquid-filled or air or Gas insulated, 1,000 kva total or more in one or more phases not part of power board Engine Generator Sets, 100-kw or over Air Compressors, complete, 100 cfm and over Roof coverings, 3,000 sq. ft or over per building Trucks and Fish Transportation Tanks	50 50 35 15 40 40 25 20 10	Each Independent System, complete Each Independent System, complete Board, complete Complete System Transformer, complete Generator Set, complete Compressor, complete Complete System for one Fishladder Complete roof covering for one building Truck, complete; or Tank, complete including Refrigeration and Aeration Equipment, if Applicable	
			Fish Tapping Station, Concrete complete Fish Tapping Station, Timber complete As Fingering By-pass Channels, Systems applicable and Equipment	50 25 XX	Station, complete Station, complete As applicable	There is extreme variation in the structural and mechanical features of the various types of by-pass facilities provided and recently constructed facilities consist of comparatively experimental innovations. Therefore proposed subunits, retirement units, and estimated service lives will be submitted to HQDA, CECW-OM-O, Washington, DC for approval by each affected district.
			As Fish Attraction and Guidance Systems: applicable Somic, Visual, Electrical and Electronic	XX	As applicable	These systems are relatively experimental with extreme variation in physical features of various types of facilities provided. Therefore, proposed subunits with service lives will be submitted to HQDA, CECW-OM-O, Washington, DC for approval by affected districts.
07	-		<u>POWER PLANT</u>			
071	331		<u>POWER HOUSE</u> Basic Structure, excluding other principal items Lighting System, excluding Boards and attached Accessory Equipment	100	Complete Structure, including subitems a-e System, complete	

(*) May be either FERC account 331 or 332

Account Number C of E	Principal Item	Sub- item	Plant Items	Serv Life Years	Retirement Units	Remarks.			
071 331	2.	b.	POWERHOUSE Water System, Potable and Raw Water	100	System, Complete System, Complete System, Complete None Complete structure, including subitems a-f Complete Set of all Intake Beams Gate, complete Complete System for one Gate Complete Set of all gates Crane, complete None Elevator, complete Complete Set for one generating Unit Each independent facility, complete Roof Covering, complete for one Structure				
		c.	Sewer Systems						
		d.	Heating and Ventilating Systems						
		e.	All Components not listed elsewhere						
		a.	Intake Structure (when integral part of powerhouse) Lifting Beams						
		b.	Intake Gates						
072 333	3.	c.	Machinery, Gate Operating	40	Elevator, complete	Installed cost of removable portion of trash racks only should be included here.			
		d.	Stopplogs and Bulkheads						
		e.	Cranes, complete, excluding Mobile and Crawler types						
		f.	All Components not listed elsewhere						
			Elevator, complete, with Operating Mechanism, excluding embedded parts						
			Trash Racks						
072 333	4.		Floating Trash Booms	25	Complete Set for all Systems				
			Roof coverings, 3,000 sq. ft. and over						
			TURBINES AND GENERATORS INCLUDING STATION SERVICE						
		1.	Turbines (excluding components listed separately in Items 4 thru 12 below)				50	Complete turbine, including subitems a-f Complete Set for one unit Complete Set, for all Systems Shaft, complete for one unit Complete Set for all unit Complete Set for all units Complete Set for one unit None	
			Wicket Gates						
		b.	Shaft, including Kaplan Blade Control not located in the hub						
c.	Butterfly Valves								
d.	Pressure Regulators								
e.	Embedded Turbine Parts								
072 333	5.	f.	All Components not listed elsewhere Generators (excluding components listed separately in Items 4 thru 12 below)	20	Complete Generator, including items a-d Stator, complete Shaft, complete System, complete for one unit None Governor, complete set Winding, complete set for one unit Runner, complete Pump, or Pumps complete for one unit				
		2.							
		a.	Stator, complete, excluding winding						
		b.	Shafts, including Thrust Collar						
		c.	Air Coolers and Piping furnished as part of a Generator (Main units only)						
		d.	All Components not listed elsewhere Governors (excluding components listed separately in Items 4 thru 12 below)						
072 333	6.		Rotor Windings, complete	40	Governor, complete set	See additional instructions on next page.			
			Turbine Runner, complete						
			Governor Oil Pressure Pump, complete						

Account Number C of E	FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
072	333	7.		TURBINES AND GENERATORS (CONDDT) Generator Stator Windings	35	Complete winding for one Generator, installed	See additional instructions on next page.
		8.		Thrust Bearings	50	Bearing complete	See additional instructions on next page.
		9.		Exciters, Main Pilot Direct-connected	35	Complete Assembly	
		10.		Governor Air Compressor 100 cfm and over	25	Complete Assembly	
		11.		Compressor, complete, primarily for draft tube water depression while condensing	25	Compressor, complete	Piping and separate air receivers should be included in item f, above
		12.		Speed increaser	40	Complete assembly for one generator	

Account Number	Principal Item	Sub-item	Plant Items	PERCENT OF TOTAL COST OF TURBINE, GENERATOR, OR GOVERNOR		Remarks.
				Normal	NOT TO EXCEED (%)	
C of E	FERC	From (%)	TO (%)	From (%)	TO (%)	
072	333		TURBINES AND GENERATORS Service (COND'T) The allowable range of percentages of original cost of replaceable components to the total original cost of generators turbines, or governors are indicated below.			
	4.		Rotor Winding	3	7	Rotor winding and insulation installed. Does not include pole iron.
	5.		Turbine Runner - Francis	9	13	Runner less shaft.
	5.		Turbine Runner - F. B.	9	13	Runner including hub and cone less shaft.
	5.		Turbine Runner - Kaplan	17	22	Runner, cone, hub, and hub mechanism less shaft and servo mechanism not installed in hub.
	6.		Gov. Oil Pressure Pumps	5	10	Pumps and Motor only.
	7.		Gov. Ball Head	0.5	1.0	The speed control assembly including the fly balls only.
	8.		PMG Assembly	2	3	The PMG including the drive assembly (Part of the Governor).
	9.		Stator Winding	12	16	The installed cost of the winding including the ties, wedges, and similar items and including the circuit rings but excluding the stator iron (a rewind unit will also include the cost of disassembly and reassembly as applicable).
	10.		Thrust Bearing	2	5	Includes only the shoes or segments and their supports and adjustment mechanism and the thrust runner.
	11.		Exciters, Main & Pilot	2	5	The generator mounted exciters and pilot exciters only. Excitation cubicles containing voltage regulation rheostat, field breakers and miscellaneous controls as well as separately mounted generators sets should be included in principal item 9 of account 73.1.
	12.		Governor Air Compressor	1	2	Only compressor units 100 cfm or larger should be included under this item.

Note: In using the above percentages the cost of the water depressing system or the speed increaser should not be included in the cost of the turbines, governors, or generators.

Account Number C of E	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
073	1.	a.	POWERPLANT ACCESSORY ELECTRICAL EQUIPMENT Miscellaneous Equipment Generator, Neutral Grounding Equipment including Neutral Breakers Main Generator Buss or cable System	50	Complete unit, including subitems a-j Complete System for all Generator Complete System for one Generator o Transformer	
		b.	Station Service Main Bus or Cable System		Complete System	
		c.	Annunciator System, excluding Switchboard mounted equipment		Complete System	
		d.	Grounding System, including Powerhouse Grounding Mat		Complete System	
		e.	All components not listed elsewhere Transformer, Station Service, liquid filled or Air or Gas insulated 1,000kva or more in one or more phase; (excluding those installed as part of Station Service Power Boards)	50	Tower, complete Building, complete	Include in this account when provided primarily for remote control of generating facilities. Include in this account when provided primarily for remote control of generating facilities. Does not include station service Breakers which should be included under item 7 unless both generators and station service breakers are in the same switchgear.
		f.	Antenna Towers, 80-feet and higher Radio or Microwave Buildings Main Generator Switchgear and Breakers including Air Compressors when applicable	50	Breaker or Switchgear, complete with Accessories	
	2.		Engine Generator Sets 100-kw and over	40	Generator Set, complete	Include here if used for general station service, otherwise include under the feature for which furnished.
	3.		Lighting and Power Boards for Station Service and Unit Auxiliaries, including Breakers, Transformers, and attached Accessories	25	Board, complete	
	4.		Control and Auxiliary Switchboards and Betchboards, including attached Accessories (excluding applicable items listed below)	35	Panel, or Panels, complete, devoted to a single purpose	
	5.		Voltage Regulation and Excitation Equipment including Motor-Generator Set, when required (Main generating units only)	50	Complete System for one Generator	Generally furnished as part of the main generator contract.
	6.		Battery Switchboards including attached accessories	35	Board, complete	Does not include separately mounted motor-generated sets.
	7.		Control Cable System	35	System, complete for Control Board, Panel, or Panels, devoted to a single purpose	
	8.		Load Control Equipment	15	System, complete for entire plant	

Account Number C of E	Principal Item	Sub- item	Plant Items	Serv Life Years	Retirement Units	Remarks.
073	334	13. 14. 15. 16. 17.	POWERPLANT ACCESSORY ELECTRICAL EQUIPMENT (CONDY) Recording Annunciators mounted separately from Switchboard Data Logging Equipment mounted separately from Switchboard Electronic Supervisory Control and Data handling equipment Central Processor, electronic control installation Radio, microwave, or carrier equipment, complete system at one location including transmitter, receiver power supplies, auxiliary generators, batteries, cables, and antennas, but excluding land and improvements, buildings, and towers 80 ft. and over	15 15 15 15	System, complete System, complete System, complete System, complete	
074	335	18. 19.	Storage Battery, 125 volts and over Automatic Recording Oscillographs MISCELLANEOUS POWER PLANT EQUIPMENT	20 15	Battery, complete Oscillograph, complete	Include in this account when provided primarily for remote control of generating facilities
	1.	a. b. c. d. e. f. g.	Miscellaneous Equipment not listed elsewhere Bridge or Gentry Cranes Tallcrane Cranes, complete, (excluding Mobile or Crawler types) Lubricating oil systems (excluding oil purifiers listed under item 4) Drainage and Unwatering System, including Pumps Fire Protection, High-pressure Water System, including Pumps Station air system, excluding compressors 100 cfm and over Antenna Tower, 80- feet and higher	50 50 50	Complete unit, including subitems a-g Cranes, complete Crane, complete System, complete Each independent system, complete System Complete System Complete None Tower, complete	Including piping, transfer pumps, storage tanks and all equipment not listed elsewhere.
	2.		All components not listed elsewhere	50		Include in this account when provided primarily for communications or data transmissions in powerhouse generations.
	3.		Radio or Microwave Equipment Bldgs	50	Building, complete	Include in this account when provided primarily for communications or data transmissions in powerhouse generations.
	4.		Oil Purifiers, Fixed or Portable, Centrifugal, vacuum or Clay Treatment type, 600 gpp or over used for lubricating oil, hydraulic oil or lubricating and insulating oil	35	Purifier, complete	

Account Number		Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
C of E	FERC						
074	335	5.		MISCELLANEOUS POWERPLANT EQUIPMENT (CONDIT)	25	Compressor, complete	Does not include unattached air receivers.
				Air Compressors complete, 1000rpm or over			
				Plant Communication Equipment, including Telephone, Code Call, and Voice Recording Systems			
075	332	7.		Radio, microwave or carrier equipment complete system at one location including transmitter, receiver, power supplies, auxiliary generators, batteries cables and antennas, but excluding land and improvements, buildings and towers 80 ft. and over	15	System, complete	Include equipment installed in the power generating station for interplant communication in connection with power plant operation.
				TAILRACE			
				Tailrace, complete			
076	331	1.	a.	Stopplogs and Bulkheads	100	Complete Tailrace, including subitems a-b	Include draft tube bulkhead, stoplogs and other facilities used for draft tube unwatering.
				All other components			
				Complete Set			
076	331	1.	b.	SWITCHYARD	50	Complete Item, including subitems a-i	
				Miscellaneous Structures and Equipment			
				Steel Structures, complete (excluding foundations)			
				Bus & Insulation, including mounting hardware			
				Lighting System, excluding Boards and attached Accessory Equipment			
				Conduit, Steel, Power and Control			
				Insulating Oil storage and piping system (does not include oil purifiers listed under item 10)			
				Power Transformers, 1,000 kva and over including Auto Transformers			
				Main Power Cable, 15-kv and over			
				Grounding system, including Grounding mat			
Mat, if separate from Powerhouse Grounding mat							
076	331	2.	i.	All components not listed elsewhere type, 600 ghp or over used for Reactors, Shunt or Series, 15-kv and over	50	Reactor, complete	
				None			

Account Number C of E	Principal Item	Sub- item	Plant Items	Serv Life Years	Retirement Units	Remarks.
076	331	3. 4. 5. 6. 7. 8. 9. 10. 11. 12.	SWITCHYARD(CONDTI) Lighting Arresters, 15-kv and over per phase Transformer, Instrument, 15-kv and over, PT and CT Transformer, Regulating Circuit Breakers, 15-kv and over Disconnecting Switches, 15-kv and over Coupling Capacitors, including auxiliary equipment Carrier Current Line Traps Oil Purifiers, Portable or Fixed, Centrifugal, Vacuum, or Clay Treatment, with or without Filter Press 600 gph or over Control Cable Systems Lighting and Power Boards, complete with attached Accessory Equipment	35 45 45 50 50 35 35 35 35 35 35	Complete three-phase Set Transformer, complete Transformer, complete Breaker, complete Switch, complete Coupling Capacitor, complete One unit for all Traps Purifiers, complete System, complete Board, complete None Complete item, including subitems a-e Rails for complete system Complete System Complete System Bridge, complete None Complete item, including subitems a-d Base for each independent road Surfacing for each independent road Bridge, complete None Complete Structure Bridge, complete	Used only for insulating oil purification.
08	336	1.	ROADS, RAILROADS AND BRIDGES Railroads Rails Ties and Ballast Road Beds, Railroad, including Culverts Bridges, Concrete, Steel or Masonry All components not listed elsewhere Roads Roadway Base Culverts Roadway Surfacing Bridges, Concrete, Steel or Masonry All components not listed elsewhere Bridges and Trestles, Railroad Timber Bridges, Roadway, Timber	100	None Complete item, including subitems a-e Rails for complete system Complete System Complete System Bridge, complete None Complete item, including subitems a-d Base for each independent road Surfacing for each independent road Bridge, complete None Complete Structure Bridge, complete	
09	332	1. a. b.	CHANNELS AND CANNELLS Basic Features Concrete Buildings, excluding replaceable Roof Coverings of 3,000 sq. ft. and over Other Concrete Structures	100	Complete item, excluding subitems a-c Building, complete Structure, complete	

Account Number C of E	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
09	332	c.	CHANNLES AND CANNELS (CONDT) Other Components not listed elsewhere including Excavated Channels and Canals Buildings, other than Concrete Buildings, excluding replaceable Roof Coverings of 3,000 sq. ft. or over per building Piers Mooring Facilities, Bulkheads Training Walls, Trash Booms, Timber Coupling Capacitors, including Roof Coverings, 3,000 sq. ft or more per building	50	Building, complete	None
11	332	1.	LEVVEES AND FLOODWALLS Basic Features Roadways Sewers, Drainage Facilities, and Outfalls Other Components not listed elsewhere	25	Independent Structure, complete Coupling Capacitor, complete Roof Covering, complete for one building or structure	
13	331	a.	PUMPING PLANTS Basic Features Concrete Buildings, excluding replaceable Roof Coverings of 3,000 sq. ft. and over per building	100	Complete item, including subitems a-c Complete System	
		b.	Pumps and Prime Movers, excluding components listed in items 2 thru 15, below	50	Building, complete	
		c.	Other Components not listed elsewhere Buildings, other than Concrete Buildings, excluding replaceable Roof Coverings of 3,000 sq. ft. or over per building	45	Complete Pump with Prime Mover None	
		2.	Transformers, liquid-filled or Air or Gas insulated, 1,000-kva or more in one or more phases	40	Transformer, complete Generator Set, complete	
		3.	Engine Generator Sets, 100-kv or more	100	Complete item, excluding subitems a-c	
		4.	Lighting, Power and Control Boards complete with attached Accessory Equipment	35	Board, complete	
		5.	Air Compressors, complete, 100 cfm and over	25	Compressor, Complete	Does not include unattached air receivers.
		6.	Roof Coverings, 3,000 sq. ft or more per building	20	Roof Covering, complete for one building or structure	
		7.	Pump Impeller, 1,500 hp or more	40	Impeller, complete	
		8.	Pump Impeller, 250-1,499 hp	30	Impeller, complete	
		9.	Pump Motor, Stator Winding, 1,500 hp or more	35	Stator Winding, complete for one motor	

Account Number C of E	Principal Item	Sub- item	Plant Items	Serv Life Years	Retirement Units	Remarks.
13	331		<u>PUMPING PLANTS (CONDIT)</u> Pump Motor, Stator Winding, 250-1,499 hp Pump Turbine Runner, 1,500 hp or more Pump Turbine Runner, 250-1,499 hp Pump Engine, 250 hp and above Pump Engine, 100-249 hp	20 40 30 40 25	Stator Winding, complete for one motor Runner complete for one pump turbine Runner complete for one pump turbine Engine, complete Engine, complete	
14	331		<u>RECREATIONAL FACILITIES</u> Roads, excluding Timber bridges Roadway Base and Culverts Surfacing Bridges; Steel, Concrete, or Masonry All components not listed elsewhere Parking Areas Sewers, Drainage Facilities, and Other Recreation Developments excluding components listed elsewhere Electric System, Power and Lighting Buildings, Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. and over per building Other Components not listed elsewhere Buildings, other than Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or over per building Piers, Docks, Booms, and Bridges; Timber Roof Coverings, 3,000 sq. ft or more per building	100 100 100	Complete item, including subitems a-d Base, complete for each independent road Surfacing, complete for each independent road Bridge, complete None System Complete for each development or site Independent System, complete Complete item, including subitems a-c System complete for each development or site Building, complete None Building, complete None Independent Structure, complete Bridge, complete Roof Covering, complete for one building	
19	331		<u>BUILDINGS, GROUNDS AND UTILITIES</u> Basic features Buildings, Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more Power Distribution and Exterior Lighting System Water System Sewer System and Drainage System Local Streets, Curbs, and Sidewalks Piers, Docks, and mooring facilities; Concrete Other Components not listed elsewhere Personnel Housing	50 50 20 50	Complete item, including subitems a-g Building, complete System complete, each system System, complete System, complete, each system System, complete, each system Independent Structure, complete None Building, complete	
		11.				
		12.				
		13.				
		14.				
		15.				
		1.	a.			
			b.			
			c.			
			d.			
		2.	b.			
		3.	a.			
			b.			
		4.	c.			
		5.				
		6.				
		1.	a.			
			b.			
			c.			
			d.			
			e.			
			f.			
		2.	g.			

C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
19	331	3.		<u>BUILDINGS, GROUNDS AND UTILITIES (CONDT)</u> Operational Buildings and Structures, other than Concrete, excluding replaceable Roof Coverings of 3,000 sq. ft. or more	50	Building, complete	
		4.		Piers, Docks, and mooring facilities; Timber	50	Building or structure, complete	
		5.		Roof Coverings, 3,000 sq. ft or more	20	Roof Covering, complete for one building	
20	335			<u>PERMANENT OPERATING EQUIPMENT</u>			
		1.		<u>Floating Plant</u> Dredges	50	Surfacing, complete for each independent Dredge, complete Bridge, complete	
		2.		Tug Boats	25	Boat, complete	
		3.		Tenders	25	Tender, complete	
		4.		Drift Collectors	25	Vessel, complete	
		5.		Tow Boats	25	Boat, complete	
		6.		Patrol Boats	25	Boat, complete	
		7.		Snag Boats	25	Boat, complete	
		8.		Drill Boats or Barges and Jet-probing			
		9.		Barges	25	Boat or Barge, complete	
		10.		Derrick Boats or Barges	25	Boat or Barge, complete	
		11.		Maneuver Boats	25	Boat, complete	
		12.		Barges, Mooring	25	Barge, complete	
		13.		Other Major Non-group Floating Plant Miscellaneous Floating Plant, initial cost, new of \$25,000 or more per unit	25	Boat, barge, vessel, or plant item complete with all Accessory Equipment	
		a.		Barges, or Floating Work Platforms	25	Barge, or other item, complete	
		b.		Boat, Outboard, excluding Motors	20	Motor, complete	
		c.		Motors, Outboard	10	Motor, complete	
		14.		Other items not listed elsewhere	25		
				<u>Automotive Land Plant</u>			
		1.		Station Wagons (passenger car chassis) Group C	7	Vehicle, complete	
		2.		Ambulances (light) - Group D	10	Vehicle, complete	
		3.		Ambulances (heavy) - Group DI	10	Vehicle, complete	
		4.		Trucks, 1/4-ton, 4x4- Group E	7	Vehicle, complete	
		5.		Carryalls (including Station Wagons mounted on Truck Chassis(Group E1 Trucks, Panel and sedan Delivery Group E2	10	Vehicle, complete	
		6.		Trucks, Pickup - Group F	7	Vehicle, complete	
		7.		Trucks, 3/4 - 1 - Ton - Group G	7	Vehicle, complete	
		8.		Trucks and Truck Tractors	7	Vehicle, complete	
		9.		1/2-Ton - Group H	8	Vehicle, complete	

Account Number	Principal Item	Sub-Item	Plant Items	Serv Life Years	Retirement Units	Remarks.
C of E	FERC					
20	335		PERMANENT OPERATING EQUIPMENT (CONDIT)			
	10.		Automotive Land Plant	8	Vehicle, complete	
	11.		Trucks and Truck Tractors, 2 1/2-Ton - Group I	10	Vehicle, complete	
	12.		Trucks and Trucks Tractors, 3-4-Ton-Group J	10	Vehicle, complete	
	13.		Trucks and Trucks Tractors, 5-10-Ton-Group K	12	Vehicle, complete	
	14.		Trucks and Trucks Tractors, 11-Ton and over Group L	8	Vehicle, complete	
	15.		Trucks, Wrecker - Group M	12	Vehicle, complete	
	16.		Fire Trucks - Group N	8	Vehicle, complete	
	17.		Trucks, Refuse - Group O	8	Vehicle, complete	
	18.		Trucks, Power Line and telephone Construction and Maintenance Group P	12	Vehicle, complete	
	19.		Snow Plows, Rotary - Group Q	8	Vehicle, complete	
	20.		Trucks, Drill Rig - Group R	15	Vehicle, complete	
	21.		Trucks, Mobile Crane - Group S	8	Vehicle, complete	
	22.		Trucks, Compressor or Welder Mounted - Group T	8	Vehicle, complete	
	23.		Trucks, Refrigerator - Group U	8	Vehicle, complete	
	24.		Trucks, Military Design, 1/4-Ton-Group V	7	Vehicle, complete	
	25.		Trucks, Military Design, 1/2-1-Ton-Group W	7	Vehicle, complete	
	26.		Trucks and Truck Tractors, Military Design, 1 1/2-Ton-Group X	8	Vehicle, complete	
	27.		Trucks and Truck Tractors, Military Design, 2 1/2-Ton-Group Y	8	Vehicle, complete	
	28.		Trucks and Truck Tractors, Military Design, 3-4-Ton-Group Z	10	Vehicle, complete	
	29.		Trucks and Truck Tractors, Military Design, 5-10-Ton-Group AA	10	Vehicle, complete	
	30.		Trucks and Truck Tractors, Military Design, 11-Ton and over -Group BB	12	Vehicle, complete	
	31.		Trucks, Military Design, Amphibious Group CC	10	Vehicle, complete	
	32.		Motorcycles, and Scooters, All Types Group DD	5	Vehicle, complete	
	33.		Trailers, 1/4-Ton-2 1/2-Ton All Types Group EE	20	Vehicle, complete	
	34.		Trailers and semi-Trailers, 3-15-Ton All Types Group FF	20	Vehicle, complete	
	35.		Trailers and semi-Trailers, 16-30 Ton All Types Group GG	20	Vehicle, complete	
			Trailers and semi-Trailers, 30 Ton and over, all types - Group HH	20	Vehicle, complete	

Account Number		Principal Item	Sub- item	Plant Items	Serv Life Years	Retirement Units	Remarks.
C of E	FERC						
20	335	1.		PERMANENT OPERATING EQUIPMENT (CONDT) Other Mobile Land Plant Items not listed elsewhere, including Items with initial cost, new, of less than \$25,000 per unit	10	None	
		2.		Locomotives and Railroad Cars	100	Locomotive or Car, complete	
		3.		Trucks and Trucks Tractors, Tractors, Wheel-mounted, initial cost \$25,000 or more	12	Tractor, complete	
		4.		Tractors, Crawler, including Bulldozers initial cost \$25,000 or more	15	Tractor, complete	
		5.	a.	Cranes, Mobile Cranes, Wheel-mounted, excluding those classified as Automotive Equipment	15	Cranes, complete Crane, complete	
		6.	b.	Cranes, Crawler type Earth-moving Equipment, initial cost, \$25,000 or more per unit	15	Scraper or Scraper-Carrier, complete Roller, complete	
			a.	Scraper-carriers, Self-propelled or Towed			
			b.	Rollers, Self-propelled or Towed			
			c.	Back Hoes, excluding Back Hoe attachments for general purposes; Tractors or Cranes			
			d.	Loaders, excluding attachments for general purpose tractors			
			e.	Ditchers, Trenchers, Excavators, and Backfillers, excluding attachments for other basic equipment			
			f.	Graders, Self-propelled or Towed			
		7.		Material-handling Equipment, initial cost, new, \$25,000 or more per unit	20	Fork Lif, Material Carrier, complete	
		8.		Miscellaneous Equipment, Initial cost, new, \$25,000 or more per unit	15	Street Sweeper, or other machine, complete	
		1.		Office Furniture and Equipment Furniture (Desks, Tables, Chairs, Lockers, Files, Map Cases, Bookcases and Safes)			
			a.	Miscellaneous Items, initial cost, new less than \$25,000 per unit	10	None	
			b.	Sales, Special Equipment, ets, initial cost, new, \$25,000 or more, per unit	20	Safe or other item, complete	
		2.	C.	Operation and Maintenance Manuals Equipment, such as Typewriter, Adding machines, Calculators, Duplicating and Recording Machines Key Punch Equipment, Electronic Calculators and Computers	100	None	
					10	None	

Account Number C of E	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
20	335		<p>PERMANENT OPERATING EQUIPMENT (CONDIT)</p> <p><u>Office Furniture and Equipment</u></p> <p>Miscellaneous Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per unit</p> <p>Office Machines, such as Accounting Machines, Dictating Machines, typewriters, Adding Machines, Key Punch and Electronic Mechanical Data Processors, Electro-Mechanical Calculators, initial cost, new \$25,000 or more per unit</p> <p>Electronic-calculators, computer, and related items</p> <p>Duplicating and Reproducing Machines initial cost, new, \$25,000 or more per unit</p> <p><u>Material-handling Equipment</u></p> <p>Miscellaneous Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per item (including shelving, storage bins, portable conveyors, dollies, and similar equipment)</p> <p>Fixed-conveyor Systems (Mono-rail, Roller Type) initial cost, new \$25,000 or more per system</p> <p>Special Storage Racks, Bins, Ramps, Platforms, and similar equipment, independent of other Structures, initial cost, new, \$25,000 or more per unit</p> <p><u>Shop Tools and Equipment</u></p> <p>Miscellaneous Fixed Shop Equipment not listed elsewhere, including items initial cost, new, less than \$25,000 per unit</p> <p>Major Fixed Shop Equipment consisting of such items as lathes, sharpeners, drying ovens, Forges, pipe, and sheet metal machines, table and band saws, initial cost, new, \$25,000 or more, per unit</p> <p>Miscellaneous Portable Shop Equipment and Tools not listed elsewhere, initial cost, new, less than \$25,000 per unit</p>	<p>10</p> <p>15</p> <p>15</p> <p>15</p> <p>50</p> <p>25</p> <p>25</p> <p>10</p> <p>25</p> <p>10</p>	<p>None</p> <p>Each machine, complete</p> <p>Calculator, computers, complete</p> <p>Blueprint or print, machine</p> <p>None</p> <p>System, complete</p> <p>Rack, ramp, or other item, complete</p> <p>None</p> <p>Each machine or device, complete</p> <p>None</p>	

APPENDIX B
 CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
 PROJECT LOCATION
 STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 20XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project

Assets					
<u>Property, Plant and Equipment; Original Cost Including Interest During Construction</u>					
Specific Facilities	32,685,429		4,936,772		37,622,201
Joint Use Facilities	45,116,619	20,846,038			65,962,657
Total Original Cost	77,802,048	20,846,038	4,936,772		103,584,858
Less:					
<u>Depreciation</u>					
Specific Facilities	7,153,358	270,233	270,233		7,423,591
Joint Use Facilities	4,758,581	2,253,934			7,012,515
Total Depreciation	11,911,939	2,253,934	270,233		14,436,106
Original Cost Less Depr	5,890,109	18,592,104	4,666,539		89,148,752
<u>Other Assets</u>					
Unexpended Bal of Allot.	522,080	105,887	68,062		696,029
Construction WIP	33,983				33,983
Deferred & Undistributed Materials & Supplies	1,654	766			2,420
Total Other Assets	557,717	1,066,653	68,062		732,432
TOTAL ASSETS	66,447,826	18,698,757	4,734,601		68,881,184

APPENDIX B

CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
 PROJECT LOCATION
 STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 20XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project

<u>Liabilities</u>					
Investment of the U.S. Gov't	108,155,717	24,636,526	21,469,568	27,549	154,234,262
<u>Congressional Approp.</u>					
Transfers-Other Agency	388,177	143,148	(18,147)		513,178
Joint Use Facilities	48,631,716	11,528,297	686,293	0	60,846,306
Total Original Cost	157,175,610	20,846,038	22,137,714	27,549	215,593,746
Less:					
Funds Rid to Treasury:					
Power Marketing Agencies	127,317,221				127,326,730
Other COE & Agencies	1,251,627	282,853	1,277,599	45,514	2,857,593
Net Expense of Non-Reim- bursable Purposes	17,316,852	16,125,514			33,442,366
Total Debits	128,568,848	17,609,214	17,403,113	45,514	163,626,689
Add:					
Status of Cost Recovery- Reimbursable Purposes:					
Result from Operations	37,842,822	73,063			37,915,885
Net Gain or Loss (-) on Disposal of Land	(1,758)				(1,758)
Total Net Cost Recovery (1)	37,841,064	73,063			37,914,127
Net Investment of U.S. Govt	66,447,826	18,698,757	4,734,601		89,881,184
Total Liabilities	66,447,826	18,698,757	4,734,601		89,881,184

For Footnotes, see next page

APPENDIX B

CORPS OF ENGINEERS DEPARTMENT OF THE ARMY

PROJECT NAME

PROJECT LOCATION

STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 20XX

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*****
Power Production Flood Control Recreation Supply Water Total
*****
*****
1) Status of Recovery of Investment - Reimbursable Purposes
Net Reimbursable Cost Recovery 37,841,064 37,914,127
Depreciation 11,911,939 11,911,939
Gross Recovery of Investment 49,753,003 49,826,066

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2) Includes _____ receipts from grants, _____ of which is required by law to be returned by the U.S. Treasury to the States in which the land is located.

APPENDIX B

CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME

PROJECT LOCATION

STATEMENT OF REVENUES AND EXPENSES FOR THE FISCAL YEAR ENDED - 30 SEPTEMBER 20XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project

Operating Income:					
Revenues Allocated by PMA	4,456,320				4,456,320
Electric Energy furnished					
Resource Manager	7,734				7,734
Electric Energy furnished					
Private Concessions					
Headwater Benefits	368,555				368,555
Sales of Water				73,063	83,246
Total Operating Income	4,842,792			73,063	4,915,855
Operating Revenue Deductions:					
Operating and Maintenance Expenses:					
Specific Facilities - Oper	959,260		1,491,160		2,450,420
Specific Facilities - Maint	167,142		596,651		763,793
Joint Facilities - Oper	832,135	192,662			1,024,797
Joint Facilities - Maint	1,372,015	317,659			1,689,674
Total Oper and Maint Exp	3,330,552	510,321	2,087,811		5,928,684
Less: Credits to Oper	25,620	5,932	193,180		224,732
Net Oper and Maint Exp	3,304,932	504,389	1,894,631		5,703,952
Depreciation Expense:					
Specific Facilities	311,575		22,279		333,854
Joint Facilities	244,706	114,629			359,335
Total Depreciation	556,281	114,629	22,279		693,189
Total Operating Rev Deductions	3,861,213	619,018	1,916,910		6,397,141
Net Operating Revenues	981,579	(619,018)	(1,916,910)	73,063	(1,481,286)

APPENDIX B

CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
 PROJECT LOCATION
 STATEMENT OF REVENUE AND EXPENSES FOR THE FISCAL YEAR ENDED 30 SEPTEMBER 20XX

*****	Power	Flood	Water	Total
*****	Production	Control	Supply	Project
*****	*****	*****	*****	*****
*****	*****	*****	*****	*****
Other Income				
Misc Non-Oper Income	2,923	677		3,600
Total Other Income	<u>2,923</u>	677		3,600
Gross Income	984,502	(618,341)	73,063	(1,477,686)
Income Deductions				
Interest on Fed Invest	662,179			622,179
Less: Int Chgd to Const				
Total Income Deductions	662,179			622,179
Total Net Income	322,323	(618,341)	73,063	(2,139,865)
Disposition of Net Income				
Transferred to:				
Status of Cost Recovery				
Results from Operations	322,323		73,063	395,386
Non-reimbursable Costs		(618,341)	(1,916,910)	(2,535,251)
Total Disposition of Net Income	<u>322,323</u>	<u>(618,341)</u>	<u>73,063</u>	<u>(2,139,865)</u>