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APPENDIX B

CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
 PROJECT LOCATION
 STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 19XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project	GL
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	<u>45,116,619</u>	<u>20,846,038</u>			<u>65,962,657</u>	
Total Original Cost	77,802,048	20,846,038	4,936,772		103,584,858	101.12
Less:						
<u>Depreciation</u>						
Specific Facilities	7,153,358	270,233			7,423,591	
Joint Use Facilities	<u>4,758,581</u>	<u>2,253,934</u>			<u>7,012,515</u>	
Total Depreciation	11,911,939	2,253,934	270,233		14,436,106	102
Original Cost Less Depr	65,890,109	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	131.21
Construction WIP	33,983				33,983	131.22
Deferred & Undistributed Materials & Supplies	1,654	766			2,420	107
Total Other Assets	<u>557,717</u>	<u>106,653</u>	<u>68,062</u>		<u>732,432</u>	179
TOTAL Assets	66,447,826	18,698,757	4,734,601		68,881,184	

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CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
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STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 19XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project	GL
<u>Liabilities</u>						
Investment of the U.S. Govt	108,155,717	24,636,526	21,469,568	27,549	154,234,262	131.24
<u>Congressional Approp.</u>						131.21
Transfers - Other Agency (2)	388,177	143,148	(18,147)		513,178	133
Int on Govt Investment	48,631,716	11,528,297	686,293		60,846,306	134
Total Credits	157,175,610	36,307,971	22,137,714	27,549	215,593,746	
Less:						
Funds Rtd to Treasury:						
Power Marketing Agencies	127,317,221				127,326,730	135.2
Other COE & Agencies	1,251,627	282,853	1,277,599	45,514	2,857,593	135.1
Net Expense of Non - Reim - bursable Purposes	17,316,852	16,125,514			33,442,366	136.6
Total Debits	128,568,848	17,609,214	17,403,113	45,514	163,626,689	136.11
Add:						
Status of Cost Recovery -						
Reimbursable Purposes:						
Result from Operations	37,842,822	73,063			37,915,885	137.1
Net Gain or Loss (-) on Disposal of Land	(1,758)				(1,758)	137.2
Total Net Cost Recovery (1)	<u>37,841,064</u>			<u>73,063</u>	<u>37,914,127</u>	
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

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CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
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 STATEMENT OF ASSETS AND LIABILITIES - 30 SEPTEMBER 19XX

 Power Production Flood Control Recreation Supply Water Total

1) Status of Recovery of Investment - Reimbursable Purposes

Net Reimb. Cost Recovery	37,841,064	73,063	37,914,127	137.1 +
Depreciation	11,911,939		11,911,939	137.2
Gross Recovery of Investment	49,753,003	73,063	49,826,066	102

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.

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CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
PROJECT NAME
PROJECT LOCATION
 Statement of Revenues and Expenses for the Fiscal Year Ended 30 September 19XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project	GL

<u>Operating Income:</u>						
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			<u>73,063</u>	368,555	
Sales of Water				73,063	<u>83,246</u>	
Total Operating Income	4,842,792				4,915,855	161

<u>Operating Revenue Deductions:</u>						
<u>Operating and Maint Expenses:</u>						
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	<u>1,372,015</u>	<u>317,659</u>			<u>1,689,674</u>	
Total Oper and Maint Exp	3,330,552	510,321	2,087,811		5,928,684	171
Less: Credits to Opers	<u>25,620</u>	<u>5,932</u>	<u>193,180</u>		<u>224,732</u>	162
Net Opers and Maint Exp	3,304,932	504,389	1,894,631		<u>5,703,952</u>	

<u>Depreciation Expense:</u>						
Specific Facilities	311,575		22,279		333,854	
Joint Facilities	<u>244,706</u>	<u>114,629</u>			<u>359,335</u>	
Total Depreciation	<u>556,281</u>	<u>114,629</u>	<u>22,279</u>		<u>693,189</u>	171
Total Operating Rev Deduct.	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)	

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CORPS OF ENGINEERS DEPARTMENT OF THE ARMY
 PROJECT NAME
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 Statement of Revenues and Expenses for the Fiscal Year Ended 30 September 19XX

	Power Production	Flood Control	Recreation	Water Supply	Total Project	GL

<u>Other Income</u>						
Misc Non - Oper Income	2,923	<u>677</u>			3,600	163
Total Other Income	2,923	<u>677</u>			3,600	
<u>Gross Income</u>	984,502	(618,341)	(1,916,910)	73,063	(1,477,686)	

<u>Income Deductions</u>						
Interest on Fed Invest	662,179				662,179	171
Less: Int chgd to Const						107
Total Income Deductions	662,179				<u>662,179</u>	
Total Net Income	322,323	(618,341)	(1,916,910)	73,063	(2,139,865)	

<u>Disposition of Net Income</u>						
Transferred to:						
Status of Cost Recovery -						
Results from Operations	322,323			73,063	395,386	137.1
Non - reimbursable costs		(618,341)	(1,916,910)		(2,535,251)	136.11
Total Disposition of Net Income	<u>322,323</u>	(618,341)	(1,916,910)	<u>73,063</u>	(2,139,865)	

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