

CHAPTER 32  
FINANCIAL REPORTING FOR  
MULTIPLE PURPOSE PROJECTS INCLUDING POWER

1. Purpose. This chapter provides general guidance and instruction for preparation of Annual Report to the Energy Information Administration, EIA-4 12, related project financial statements, and management data required at HQUSACE level.
2. Applicability. This chapter applies to all field operating activities that operate hydroelectric power projects and furnish output for resale to the public.
3. Reference:
  - a. Federal Energy Regulatory Commission Uniform System of Accounts prescribed for Public Utilities and Licensees subject to the Federal Power Act (Title 18 Code of Federal Regulations Parts 101 to 125).
4. General. This system provides efficient and uniform procedures for reporting financial and technical data for the hydroelectric power generating projects operated by the Corps of Engineers.
5. Submission Requirements.
  - a. Energy Information Administration Report Form EIA-412, "Annual Report of Public Electric Utilities."
  - b. EIA Form Availability. Form EIA-412, Annual Report of Public Electric Utilities, is available from the U.S. Department of Energy, Energy Information Administration, EI-523, 1000 Independence Avenue, S.W., Washington, D.C. 20585. See Appendix A for further clarification of reporting requirements.
    - (1) The typed original Form EIA-412 and three copies will be submitted for each multiple purpose project including power, to reach U.S. Department of Energy, Energy Information Administration, EI-523, 1000 Independence Avenue, S.W., Washington, D.C. 20585 not later than 15 April following the end of the fiscal year being reported. (See Appendix A.)
    - (2) One copy of the report may be furnished the power marketing agency, as desired, concurrently with submission of the report to the Commander, U.S. Army Corps of Engineers, ATTN: CERM-F.

(3) One copy to appropriate division office will be furnished as above.

c. Project Financial Statements.

(1) For each project for which a Form EIA-412 is required, a Statement of Assets and Liabilities and a Statement of Revenues and Expenses are required for use by the Commander, U.S. Army Corps of Engineers. These supplemental statements will be prepared in substantially the same format used in Appendices B and C. Amounts chargeable to each project purpose will be shown separately. Whenever possible, the size of the supplemental statements will be limited to 8 ½" 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. FOAs must be prepared to support differences which are not specifically recognized herein.

(2) One copy of each financial statement will be submitted to CDR USAGE, ATTN: CERM-F, WASH, DC 20314-1000, not later than 15 December following the end of the fiscal year ending 30 September XX.

d. Management Data - This data is to be submitted IAW instructions herein.

e. Division Requirements. Division Engineers will prescribe the number of copies of the financial statements and management data, if any, required for division office use.

6. General Instruction. In the event revision of initially reported data of any schedule is required, care will be exercised to insure that all schedules affected thereby are also revised. Each revised page will be clearly labelled "REVISED" and the revision date will be indicated; e.g., REVISED - 23 December 19XX. The original and three copies of all revised schedules will be submitted, in the same size and manner as the initial submission. Schedules and/or footnotes, if any, on the reverse side of revised schedules must also be completed so the revised page(s) may be substituted for those initially submitted.

7. Specific Reporting Instructions, Form EIA-412

a. Page 1: Identification and Certification.

(1) Identification - Self explanatory.

(2) Certification - This book will be signed by either the resource management officer or finance and accounting officer having custody of the accounts used as the source for the reports. This normally will result in the certifications being accomplished by resource management officers or finance and accounting officers supervising Corps accounting centers.

b. Schedule I: Electric Utility Balance Sheet.

(1) Line 1 - Utility Plant - obtain from the amount in line 10 column (f), Schedule III: Electric Utility Plant.

(2) Line 3 - Accumulated Provision for Depreciation and Amortization Electric - Sum of cost feature 61 and 661. Show all actions. Do not "net" figures.

(3) Lines 8-12 Investments - Not applicable to Corps.

(4) Line 13 - Unexpended Balance of Allotment - (Unexpended Balance of Allotment, ENG 3011A plus Accounts Payable) minus (Appropriation Refunds Accounts Receivable and Appropriation Reimbursement Accounts Payable).

(5) Line 14 - Notes and Accounts Receivable GL 113.3, 113.4, plus Cost Feature 638.

(6) Line 15 - Receivables from Municipality - N/A to Corps.

(7) Line 18 - Materials and Supplies Cost Feature 641.

(8) Line 19 - Prepayments - Cost Feature 36 plus 636.

(9) Line 21 - Miscellaneous Current and Accrued Assets - Cost Feature 49 plus 649

(10) Lines 23 & 24 - N/A to Corps.

(11) Line 25 - Miscellaneous Deferred Debits - All GL 179 except amount in Cost Feature 641.

(12) Line 27 - Self explanatory.

(13) Line 28 - Investment of U.S. Government - Total of Cost Features 91, 92, 94, 95, 96, 97 and GL 113.1.

(14) Line 29 & 30 - N/A to Corps.

(15) Line 31 - Self explanatory.

(16) Lines 32-39 - N/A to Corps.

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- (17) Lines 40 & 41 - Notes and Accounts Payable - GL 141.
- (18) Line 47 - Self explanatory.
- (19) Line 48 - Customer Advances for Construction - GL 138.
- (20) Line 49 & 50 - N/A to Corps.
- (21) Line 51 - Self explanatory.
- (22) Line 52 - Self explanatory.

All changes to the results from operations accounts which are not traceable to the Condensed Income Statement will be disclosed via footnote.

c. Schedule II: Electric Utility Income Statement for the Year.

- (1) Line 1 - Electric Utility Operating Revenues - Cost Account 680.1 and Electric Energy portion of 680.2.
- (2) Line 2 - Operation Expenses - Total of Cost Accounts 601 through 619, 675 and applicable portion of 680.2.
- (3) Line 3 - Maintenance Expense - Total of Cost Features 620 through 635, applicable portion of 680.2, plus Rehabilitation (Construction, General Appropriation Accounts for major repair cost which are not capitalized).
- (4) Line 4 - Depreciation Expense Feature 674.
- (5) Line 6 - N/A to Corps.
- (6) Line 7 - Total Electric Operating Expenses (Lines 2 thru 6).
- (7) Line 8 - Net Electric Operating Income (Line 1 less Line 7).
- (8) Line 9 - N/A to the Corps.
- (9) Line 10 - Electric Utility Operating Income (Lines 8 thru 9).
- (10) Line 11 - Other Electric Income (Explain significant amounts in a footnote).

- (11) Line 12 - Other Electric Deductions (Explain significant amounts in a footnote).
  - (12) Line 13 - Allowance for Other Funds Used During Construction Current Fiscal Year Amount in Accounts 71.1 and 671.1.
  - (13) Line 14 - N/A to the Corps.
  - (14) Line 15 - (Lines 10, 11,13 less line 12, 14).
  - (15) Line 16 - Interest - Costs Accounts 71.1 thru 71.3 and 671.1 through 671.3, current year activity.
  - (16) Line 17 - Other Income Deductions - N/A to the Corps.
  - (17) Line 18 - N/A to Corps.
  - (18) Total - Total of lines 16 thru 18.
  - (19) Line 20 - Income Before Extraordinary Items - (Line 15 less line 19).
  - (20) Line 21 - Extraordinary Income - Gains from Property Disposition and Prior Fiscal Years Adjustments to Income.
  - (21) Line 22 - Extraordinary Deduction - Losses from Property Disposition and Prior Fiscal Years Deductions from Income.
  - (22) Line 23 - Net Income (Lines 20 thru 21 less line 22).
- d. Schedule m: Electric Utility Plant.
- (1) Lines 1 thru 3 - N/A to the Corps.
  - (2) Line 4 - Hydraulic Production Plant-in-Service Cost Feature used, 78 plus 678. Show all activity required. Do not "net" figures.
  - (3) Line 5 - Other Production - N/A to the Corps.
  - (4) Line 6 - Same as line 4.
  - (5) Line 7 thru 9 - N/A to the Corps.

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- (6) Line 10 - Total - same as lines 4 and 6.
  - (7) Line 11 - Electric Plant leased to others - N/A to Corps.
  - (8) Lines 12 & 13 - N/A to Corps.
  - (9) Line 14 - Total sum of applicable lines above.
  - (10) Line 15 - Construction Work-in-Progress Electric - All cost accounts supporting GL 107.
- e. Schedule IV: Taxes, Tax Equivalents, Contributions, and Services During Year - N/A to Corps.
- f. Schedule V: Sales of Electricity For Resale - N/A to Corps.
- g. Schedule VI: Electric Utility Operation and Maintenance Expenses.
- (1) Lines 1 thru 4 are not applicable to the Corps of Engineers.
  - (2) Line 5B - Hydraulic Power Generation - Operation - total of Cost Feature 604, excluding 604.5, but including the portion of 607 considered to be specific power.
  - (3) Line 5C - Hydraulic Power Generation - Maintenance - total of Cost Features 623 and 634 assigned to specific power.
  - (4) Line 6 & 7 - Other Power Generation - N/A to Corps.
  - (5) Line 8 - Purchased Power - N/A to Corps.
  - (6) Line 9B - Other Production Expenses - Operation - Joint use expenses recorded in the 601-6 19 and as applicable, amounts in the 604.5 account, 607, 675 features and appropriate credits to operations recorded in account 680.2. No specific power operation expense should be included herein.
  - (7) Line 9C - Other Production Expenses - Maintenance - Joint use expense accounts as applicable. Cost Features 620-634, excluding 623 but including appropriate credits recorded in account 680.2. No specific power maintenance expense should be included herein.
  - (8) Line 10 - Total Production Expenses (lines 1, 3, 5, 6, 8 & 9).

(9) Lines 11 thru 15 - N/A to Corps.

(10) Line 16(b) - Administrative and General Expenses - Operation - Cost Feature 619 and overhead distributed to account 601-619 and recorded in COEMIS Field type accounting element 351. Amounts herein are to be excluded from Feature Cost accounts above.

(11) Line 16(c) - Administrative and General Expenses - Maintenance - Appropriate Costs included in account 635 and overhead distributed to features 620-634 and recorded in COEMIS Field type/accounting element 351. Amounts herein are to be excluded from Feature Cost accounts above. Do not include costs in feature 635 or overhead costs which are applicable to additions and betterments.

(12) Line 17 - Total Electric O & M Expenses (Lines 10 thru 16).

h. Schedule VII: Purchased Power and Power Exchanges - N/A to Corps.

i. Schedule VIII: Electric Energy Account - N/A to the Corps.

j. Schedule IX: Steam-Electric Generating Plant Statistics - N/A to the Corps.

k. Schedule X: Hydroelectric Generating Plant Statistics (Large Plants).

(1) Lines 1 thru 8 - Technical organizations will provide the data. Any questions should be addressed to CDR USACE, ATTN: CECW-OM.

(2) Line 9 - Land and Land Rights - Total of Cost Features 01 and 02. (See Appendix D).

(3) Line 10 - Structures and Improvements - Total of Cost Features 07.1, 07.6, 13, 14, and 19. (See Appendix D).

(4) Line 11 - Reservoirs, Dams and Waterways - Total of Cost Features 03, 04, 05, 06, 07.5, 09 and 11. (See Appendix D).

(5) Line 12 - Equipment - Total of Cost Features 07.2, 07.3, 07.4 and 20. (See Appendix D.)

(6) Line 13 - Roads, Railroads and Bridges - Cost Feature 08. (See Appendix D).

(7) Line 14 - Total Cost (Lines 9 thru 13).

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- (8) Line 17 - Operation Supervision and Engineering Cost Account 604.1.
  - (9) Line 18 - N/A to Corps.
  - (10) Line 19 - Hydraulic Expenses Cost Account 604.2.
  - (11) Line 20 - Electric Expenses Cost Account 604.3.
  - (12) Line 21 - Miscellaneous Hydraulic Power Generation Expenses Cost Account 604.4.
  - (13) Joint-Use Expenses Operations - Net DR/CR Cost Feature 675 less Cost Accounts 604.5, and amounts of account 680.2 assigned to operations, plus all joint-use expenses from features 601-619 as previously defined. Exclude all operations expenses assigned to a specific purpose.
  - (14) Joint Use Expenses Maintenance - All joint-use expenses from features 620 through 634 as previously defined, less appropriate amounts of account 680.2 assigned to maintenance. Exclude all maintenance expenses assigned to a specific purpose, and maintenance costs applicable to retirement work, or additions and betterments.
  - (15) Line 22 - Rents.
  - (16) Line 23 - Maintenance Supervision and Engineering Expenses in Cost Accounts 623.11, 623.21, 623.31, 624.41 and 623.51.
  - (17) Line 24 - Maintenance of Structures-Expenses in Cost Accounts 623.12, 623.22, 623.32, 623.42, 623.52.
  - (18) Line 25 - Maintenance of Reservoirs, Dams, and Waterways-Expenses in Cost Accounts 623.15, 623.25, 623.35, 623.45, 623.55.
  - (19) Line 26 - Maintenance of Electric Plant-Expenses in Cost Accounts 623.13, 623.23, 623.33, 623.43, 623.53.
  - (20) Line 27 - Maintenance of Misc. Hydraulic Plant-Expenses in Cost Features 623.14, 623.24, 623.34, 623.44, 623.54.
  - (21) Line 28 - Total Production Expenses (Lines 17 thru 27).
- l. Schedule XI: Transmission Line Statistics - N/A to Corps.



m. Schedule XII: Footnote Data - As needed.

8. Special Reporting Instructions Management Data. The following data is to be submitted to CDR USACE (ATTN: CECW-OM) NLT 31 January following the fiscal year ending 30 September XX. Examples are attached as Appendix E. Enclosures herein are:

- a. Net Power Generation, Exclusive of Plant Operation.
- b. Number of spaces associated with the Power function of the project.
- c. Breakout of the Operations and Maintenance (O&M) Expenses feature as reported on Schedule X: Hydroelectric Generating Plant Statistics (Large Plant) for the Form EIA-412. Separate listings should be detail:
  - (1) The power portion of the joint O&M expenses.
  - (2) All specific power O&M expenses.
  - (3) Summary of all power production expenses, including general and administrative expenses (G&A).