

APPENDIX B
CORPS OF ENGINEERS - DEPARTMENT OF THE ARMY
IMAGINARY DAM PROJECT
Sample City, Texas

Statement of Revenues and Expenses for the Fiscal Year Ended 30 Sep 1986

	AMOUNTS (a)			
	Power Production	Navigation	Irrigation	Total Project
<u>OPERATING INCOME:</u>				
Revenues Allocated to the Project by the Lakawampen Power Administration	\$ 3,600,000	-	-	\$ 3,600,000
Revenues Deposited by Bureau of Reclamation	-	-	10,730	10,730
Revenues from Sale of Water or Water Power				
Headwater Benefits	80,000	-	-	80,000
Other	-	-	-	-
Interdepartment Sales	7,570	-	-	7,570
Total Operating Income	\$ 3,687,570	-	\$ 10,730	\$ 3,798,300

OPERATING REVENUE DEDUCTIONS:

OPERATION AND MAINTENANCE EXPENSES:

Specific Facilities - Operation	\$ 363,113	\$ 87,508	-	\$ 450,621
Specific Facilities - Maintenance - Rehabilitation	264,821	35,675	-	300,496
Joint Use Expenses - Oper and Maint	378,725	194,402	19,440	592,567
Total Operation and Maintenance Expense	\$ 1,006,659	\$ 317,585	\$ 19,440	\$ 1,343,684
Less: Credits to Operating Expense	10,675	5,650	985	17,310
Net Operation and Maintenance Expense	\$ 995,984	\$ 311,935	\$ 18,455	\$ 1,326,374

DEPRECIATION AND AMORTIZATION EXPENSE:

Specific Facilities	\$ 554,252	\$ 39,307	-	\$ 593,559
Joint Use Facilities	127,476	127,476	12,750	267,702
Total Depreciation and Amortization	\$ 681,728	\$ 166,783	\$ 12,750	\$ 861,261
Total Operating Revenue Deductions	\$ 1,677,712	\$ 478,718	\$ 31,205	\$ 2,187,635
Net Operating Revenues	\$ 2,009,712	\$ -478,718	\$ -20,475	\$ 1,510,665

(a) Provide Separate Columns for Each Project Purpose

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Statement of Revenue and Expenses for the Fiscal Year Ended 30 Sep 1986

	AMOUNTS (a)				Total Project
	Power Production	Navigation	Irrigation		
<u>OTHER INCOME:</u>					
Miscellaneous Non-operating Income	\$ 1,781	\$ 986	\$ 149	\$ 2,916	\$ 2,916
Total Other Income	\$ 1,781	\$ 986	\$ 149	\$ 2,916	\$ 2,916
GROSS INCOME	\$2,011,639	\$ -477,732	\$ -20,326	\$ 1,513,581	\$ 1,513,581
<u>INCOME DEDUCTIONS:</u>					
Interest on Federal Investment	\$1,037,867	\$ 507,060	\$ 135,674	\$ 1,680,601	\$ 1,680,601
Less: Interest Charged to Construction	465	51	23	539	539
Total Income Deductions	\$1,037,402	\$ 507,009	\$ 135,651	\$ 1,680,062	\$ 1,680,062
TOTAL NET INCOME	\$ 974,237	\$ -984,741	\$ -155,977	\$ -166,481	\$ -166,481
<u>DISPOSITION OF NET INCOME:</u>					
Transferred to:					
Status of Cost Recovery -					
Results from Operations	\$ 974,237	\$ -	\$ -19,561(1)	\$ 954,676	\$ 954,676
Nonreimbursable Costs		-984,741	\$ -136,416 (2)	-1,121,157	-1,121,157
Total Disposition of Net Income	\$ 974,237	\$ -984,741	\$ -155,977	\$ -166,481	\$ -166,481

- (1) Net income, less interest factors transferred to Nonreimbursable costs.
- (2) Includes interest portion of expense, which is not reimbursable, as follows: Interest on Federal Investment, \$135,651; Interest portion of Depreciation and Amortization Expense, \$765.
- (a) Provide Separate Columns for each Project Purpose