

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

Statements of Assets and Liabilities - 30 Sep 1986

	AMOUNTS (a)				Total Project
	Power Production	Navigation	Irrigation		
<u>ASSETS</u>					
<u>PROPERTY, PLANT, AND EQUIPMENT:</u>					
<u>ORIGINAL COST, INCLUDING INTEREST DURING CONSTRUCTION</u>					
Specific Facilities	\$ 38,620,786	\$ 6,343,034	-	\$ 44,963,820	
Joint Use Facilities	20,940,803	16,265,303	4,675,500	41,881,606	
Total Original Cost	\$ 59,561,589	\$ 22,608,337	4,675,500	\$ 86,845,426	
LESS:					
<u>DEPRECIATION AND AMORTIZATION</u>					
Specific Facilities	\$ 5,333,958	\$ 420,675	-	\$ 5,754,633	
Joint Use Facilities	1,284,453	927,703	356,750	2,568,906	
Total Depreciation and Amortization	\$ 6,618,411	\$ 1,348,378	356,750	\$ 8,323,539	
Original Cost Less Depreciation and Amortization	\$ 52,943,178	\$ 21,259,959	\$ 4,318,750	\$ 78,521,887	
<u>OTHER ASSETS:</u>					
Unexpended Balance of Allotment	\$ 103,757	\$ 14,422	\$ 10,686	\$ 128,865	
Construction Work in Progress	57,125	78,775	35,646	171,546	
Deferred Charges and Undistributed Costs	16,032	11,919	550	28,501	
Materials and Supplies	29,972	39,674	8,714	78,360	
Total Other Assets	\$ 206,886	\$ 144,790	\$ 55,596	\$ 407,272	
Total Assets	\$ 53,150,064	\$ 21,404,749	\$ 4,374,346	\$ 78,929,159	

For footnote, see last page

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	AMOUNTS (a)			Total Project
	Power Production	Navigation	Irrigation	
<u>LIABILITIES</u>				
<u>INVESTMENT OF U.S. GOVERNMENT:</u>				
Congressional Appropriations and Allot- ments (Including Amounts for Operating Expenses)	\$65,606,366	\$25,646,026	\$4,172,438	\$95,424,830
Transfers from Other Federal Agencies	87,900	78,250	9,250	175,400
Interest on Government Investment	19,402,863	10,184,060	562,171	30,149,094
Total Credits	\$85,097,129	\$35,908,336	\$4,743,859	\$125,749,324
LESS:				
Funds Returned to U.S. Treasury by: Lakeawampen Power Administration	\$45,387,952	\$ -	\$ -	\$45,387,952
U.S. Bureau of Reclamation	\$ -	\$ -	50,649	50,649
Corps of Engineers and Other Agencies	98,245	4,693	955	103,893
Net Expense of Nonreimbursable Portion of Project	\$ -	14,498,894	171,905	14,670,799
Total Debits	\$45,486,197	\$14,503,587	\$223,509	\$60,213,293
ADD:				
Status of Cost Recovery - Reimbursable Costs	\$13,536,527	\$ -	\$-146,789	\$13,389,738
Results from Operations	2,605	-	785	3,390
Net Gain or Loss (-) on Disposal of Land	\$13,539,132	\$ -	\$-146,004	\$13,393,128
Total Net Cost Recovery	\$53,150,064	\$21,404,749	\$4,374,346	\$78,929,159
Net Investment of U.S. Government	\$ -	\$ -	\$ -	\$ -
Non-Federal Contributions	\$53,150,064	\$21,404,749	\$4,374,346	\$78,929,159
Total Liabilities				

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Statement of Assets and Liabilities - 30 Sep 1986 (Continued)

	AMOUNTS (a)				Total Project
	Power Production	Navigation	Irrigation		
(1) <u>Status of Recovery of Investment - Reim- bursable Purposes:</u>					
Net Reimbursable Cost Recovery	\$13,539,132	\$ -	\$-146,004	\$13,393,128	
Depreciation and Amortization (Reimb. Purposes)	6,618,411	\$ -	356,750	6,975,161	
Less: Interest Element of Accrued Depreciation	-	-	21,405	21,405	
Gross Recovery of Investment	\$20,157,543	-	\$189,341	\$20,346,884	

- (2) Include \$1,000 receipts from grants, \$750 of which is required by law to be returned by the U.S. Treasury to the state(s) in which the land is located.
- (3) Includes interest charged to irrigation which is not reimbursable, as follows: Interest charged to operation, \$150,000; interest portion of Accrued Depreciation and Amortization Expense, \$21,405.
- (a) Provide Separate Columns for each Project Purpose
- (b) Unexpended Balance of Allotment must be in agreement with, or reconciled to, unexpended balance reported on Eng From 3011.