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

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

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

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

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
043	332			Outlet Works (Exclusive of Power)			
		1.		Basic Features, excluding other principal Items	100	Complete Item, including subitems a-n	
			a.	Steel Access Bridge		Bridge, Complete	
			b.	Tunnels and Water Conduits		Tunnel or Conduit, complete	
			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	50	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.
		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	Installed cost of removal portion of trash racks only should be included here.
		5.		Power and Lighting Boards, complete with attached Accessories	35	Gate, Complete Board, complete	
		6.		Air Compressor, complete, 100 cfm or over	25	Complete System for one gate Compressor, Complete	Does not include unattached air receivers.
		7.		Timber Access Bridge	25	Bridge, Complete	
		8.		Roof covering, 3,000 sq. ft. and over	20	Complete roof covering for one building or structure	
		9.		Trash Removal Equipment	40	Independent system, complete	
044	332			POWER INTAKE WORKS			
		1.		Basic Features, excluding other principal Items	100	Complete Item, including subitem a-p	
			a.	Steel Access Bridge		Bridge, Complete	
			b.	Tunnels and Water Conduits		Tunnels or Conduits, complete	
			c.	Surge Tanks		Tank, complete	
			d.	Penstock		Penstock, complete	
			e.	Gates		Gate, Complete	
			f.	Machinery, Gate Operating		Complete System for one Gate	

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
044	332			POWER INTAKE WORKS (CONT'D)			
			g.	Cranes, Complete (excluding Mobile and Crawler types)	50	Crane, complete	
			h.	Stoplogs and Bulkheads		Complete Set for all Intakes	
			i.	Lifting Beams	50	Complete Set for all beams related to Power Intakes	
			j.	Plumes, Concrete or Steel		Complete System	
			k.	Lighting System, excluding Lighting Boards and Attached Accessory			
			n.	Equipment		Complete System	
			l.	Water System, excluding piping	40	Complete System	
			m.	Compressor Air System, excluding compressor 100 cfm and over		Complete System	
			n.	Power System, excluding Power Boards and Engine Generator Sets 100-kw and over		Complete facility	
			o.	Sewer System, excluding piping	40	Complete System - Package Unit	
			p.	All components not listed elsewhere		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			AUXILIARY DAMS			
				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			MUNICIPAL AND INDUSTRIAL WATER DELIVERY FACILITIES			
				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 C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
05	332			LOCKS			
				Basic Features, excluding other principal Items	50	Complete Item, including subitems a-o	
			a.	Structure, excluding Timber Structures		Structure, complete	
			b.	Gates		Miter Gate, consisting of right and left Gate Leaves, complete; or gate complete for other type.	
			c.	Machinery, Gate Operating		Complete System for one Gate	
			d.	Control House, separate from Lock Structure		Control House, complete	
			e.	Operating Building, Concrete (excluding replaceable roofs 3,000 sq. ft. and over)		Building, complete	
			f.	Water System	40	Complete System	
			g.	Sewer System	40	Complete System	
			h.	Heating and/or Ventilating System		Complete System	
			i.	Filling and Emptying Valves anc Operating Equipment		Complete System	
			j.	Lighting System excluding Lighting and attached Accessory Equipment		Complete System	
			k.	Compressed Air System, excluding Compressors 100cfm and over			
			l.	Main Power System, excluding Power Boards and Engine Generator Sets 100-kw and over		Complete System	
			m.	Stoplogs and Bulkheads		Complete Set, for all Systems	
			n.	Cranes, complete, excluding Mobile and Crawler types	50	Crane, complete	
			o.	All Components not listed elsewhere		None	
		2.		Operating Buildings, other than Concrete, not part of Lock Structure, excluding Control Houses, excluding replaceable roofs 3,000 sq. ft and over per building	50	Building, complete	
		3.		Radio towers, 80 feet and over	50	Tower, complete	
		4.		Elevator, complete, with Operating Mechanism, excluding embedded parts	40	Elevator, complete	
		5.		Engine Generator Sets, 100-kw and over	40	Generator, Set, complete	
		6.		Main Power, Lighting and Control Boards, complete with attached accessories	35	Board, complete	
		7.		Air Compressors, complete, 100 cfm and over	25	Compressor, complete	Does not include unattached air receivers.
		8.		Moorage and Lock Approach Structures Guide Walls, Dolphins and other Guide Structures, timber	25	Structure, complete	

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
05	332			LOCKS (CONT'D)			
			a.	Mooring Dolphins and other Facilities for Temporary Moorage Water-borne Traffic		Structure, complete	
			b.	Bulkheads and retaining Walls		Structure, complete	
		9.		Roof Coverings, 3,000 sq. ft. and over per building	20	Complete Roof Covering for one building or structure	
		10.		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.		Fishladders	100	Complete, including subitem a-o	
			a.	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 50	Tower, complete Building, complete	
		7.		Fish Attraction Water Pumps and Motors under 250 hp	30	Complete Set of all pumps and motors	
		8.		Pump, Impeller, 1,500 hp and over	40	Impeller, complete	
		9.		Pump, Impeller, 250-1,499 hp	30	Impeller, complete	
		10.		Pump motor, Stator Winding, 1,500 hp and over	35	Stator Winding, complete (less Stator Iron)	
		11.		Pump motor, Stator Winding, 250-1,499 hp	20	Stator Winding, complete (less Stator Iron)	
		12.		Pump motor, Thrust Bearing, 1,500 hp and over	35	Thrust Bearing, complete	

(*) May be either FERC account 331 or 332

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life	Retirement Units	Remarks.
06	(*)			FISH AND WILDLIFE FACILITIES (CONT'D)			
		13.		Lighting System, excluding Lighting Boards and attached Accessory equipment	50	Each Independent System, complete	
		14.		Main Power System, excluding Power Boards, Engine Generator sets 100-kw and over and Transformers 1,000 kvq and over	50	Each Independent System, complete	
		15.		Main Power, Lighting and Control Boards, complete with attached accessories	35	Board, complete	
		16.		Transformers, Liquid-filled or air or Gas insulated, 1,000 kva total or more	15	Complete System	
				in one or more phases not part of power board	40	Transformer, complete	
		17.		Engine Generator Sets, 100-kw or over	40	Generator Set, complete	
		18.		Air Compressors, complete, 100 cfm and over	25	Compressor, complete	Does not include unattached air receivers.
		19.		Roof coverings, 3,000 sq. ft or over		Complete System for one Fishladder	
				per building	20	Complete roof covering for one building	
		20.		Trucks and Fish Transportation Tanks	10	Truck, complete; or Tank, complete including Refrigeration and Aeration Equipment, if Applicable	
		21.		Fish Tapping Station, Concrete complete	50	Station, complete	
		22.		Fish Tapping Station, Timber complete	25	Station, complete	
		23.		As Fingerling By-pass Channels, Systems applicable and Equipment	XX	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.
		24.		As Fish Attraction and Guidance Systems; applicable Sonic, 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	-			POWER PLANT			
071	331			POWER HOUSE			
		1.		Basic Structure, excluding other principal items	100	Complete Structure, including subitems a-e	
			a.	Lighting System, excluding Boards and attached Accessory Equipment		System, complete	

(*) May be either FERC account 331 or 332

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

Account Number		Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
C of E	FERC						
072	333			TURBINES AND GENERATORS (COND'T)			
		7.		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 (%)		
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	10	Rotor winding and insulation installed. Does not include pole iron.
		5.		Turbine Runner - Francis	9	13	15	Runner less shaft.
		5.		Turbine Runner - F. B.	9	13	15	Runner including hub and cone less shaft.
		5.		Turbine Runner - Kaplan	17	22	25	Runner, cone, hub, and hub mechanism less shaft and servo mechanism not installed in hub.
		6.		Gov. Oil Pressure Pumps	5	10	15	Pumps and Motor only.
		7.		Gov. Ball Head	0.5	1.0	2	The speed control assembly including the fly balls only.
		8.		PMG Assembly	2	3	5	The PMG including the drive assembly (Part of the Governor).
		9.		Stator Winding	12	16	20	The installed cost of the winding including the ties, wedges, and similar item and including the circuit rings but excluding the stator iron (a rewound unit wil also include the cost of disassembly and reassembly as applicable
		10.		Thrust Bearing	2	5	8	Includes only the shoes or segments and their supports and adjustment mechanism and the thrust runner.
		11.		Exciters, Main & Pilot	2	5	8	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	5	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	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
073	334			POWERPLANT, ACCESSORY ELECTRICAL EQUIPMENT			
		1.		Miscellaneous Equipment	50	Complete unit, including subitems a-f	
			a.	Generator, Neutral Grounding Equipment including Neutral Breakers		Complete System for all Generators	
			b.	Main Generator Buss or cable System		Complete System for one Generator o Transformer	
			c.	Station Service Main Bus or Cable System		Complete System	
			d.	Annunciator System, excluding Switchboard mounted equipment		Complete System	
			e.	Grounding System, including Powerhouse Grounding Mat		Complete System	
			f.	All components not listed elsewhere		None	
		2.		Transformer, Station Service, liquid filled or Air or Gas insulated 1,000-kva or more in one or more phases (excluding those installed as part of Station Service Power Boards)	50		
		3.		Antenna Towers, 80-feet and higher	50	Tower, complete	Include in this account when provided primarily for remote control of generating facilities.
		4.		Radio or Microwave Buildings	50	Building, complete	Include in this account when provided primarily for remote control of generating facilities.
		5.		Main Generator Switchgear and Breakers including Air Compressors when applicable	40	Breaker or Switchgear, complete with Accessories	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.
		6.		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.
		7.		Lighting and Power Boards for Station Service and Unit Auxiliaries, including Breakers, Transformers, and attached Accessories	25 35	Board, complete	
		8.		Control and Auxiliary Switchboards and Beachboards, including attached Accessories (excluding applicable items listed below)	50	Panel, or Panels, complete, devoted to a single purpose	
		9.		Voltage Regulation and Excitation Equipment including Motor-Generator Set, when required (Main generating units only)	35	Complete System for one Generator	Generally furnished as part of the main generator contract.
		10.		Battery Switchboards including attached accessories	35	Board, complete	Does not include separately mounted motor-generated sets.
		11.		Control Cable System	35	System, complete for Control Board, Panel, or Panels, devoted to a single purpose	
		12.		Load Control Equipment	15	System, complete for entire plant	

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
073	334			POWERPLANT, ACCESSORY ELECTRICAL EQUIPMENT (COND'T)			
		13.		Recording Annuciators mounted separately from Switchboard	15	System, complete	
		14.		Data Logging Equipment mounted separately from Switchboard	15	System, complete	
		15.		Electronic Supervisory Control and Data handling equipment	15	System, complete	
		16.		Central Processor, electronic control installation	15	System, complete	
		17.		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	Each independent system complete	Include in this account when provided primarily for remote control of generating facilities.
		18.		Storage Battery, 125 volts and over	20	Battery, complete	
		19.		Automatic Recording Oscillographs	15	Oscillograph, complete	
074	335			MISCELLANEOUS POWER PLANT EQUIPMENT			
		1.		Miscellaneous Equipment not listed elsewhere	50	Complete unit, including subitems a-g	
			a.	Bridge or Gentry Cranes	50	Cranes, complete	
			b.	Tailrace Cranes, complete, (excluding Mobile or Crawler types)	50	Crane, complete	
			c.	Lubricating oil systems (excluding oil purifiers listed under item 4)		System, complete	Including piping, transfer pumps, storage tanks and all equipment not listed elsewhere.
			d.	Drainage and Unwatering System, including Pumps		Each independent system, complete	
			e.	Fire Protection, High-pressure Water System, including Pumps		System Complete	
			f.	Station air system, excluding compressors 100 cfm and over		System Complete	
			g.	All components not listed elsewhere		None	
		2.		Antenna Tower, 80- feet and higher	50	Tower, complete	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 ghp or over used for lubricating oil, hydraulic oil or lubricating and insulating oil	35	Purifier, complete	

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
074	335			MISCELLANEOUS POWERPLANT EQUIPMENT (COND'T)			
		5.		Air Compressors complete, 100cfm or over	25	Compressor, complete	Does not include unattached air receivers.
		6.		Plant Communication Equipment, including Telephone, Code Call, and Voice Recording Systems	15	Each independent system, complete	Include equipment installed in the power generating station for interplant communication in connection with power plant operation.
		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 15	System, complete Each independent system complete	
075	332			TAILRACE			
		1.		Tailrace, complete	100	CompleteTailrace, including subitems a-b	Include draft tube bulkhead, stoplogs and other facilities used for draft tube unwatering.
			a.	Stoplogs and Bulkheads		Complete Set	
			b.	All other components		None	
076	331			SWITCHYARD			
		1.		Miscellaneous Structures and Equipment	50	Complete Item, including subitems a-i	
			a.	Steel Structures, complete (excluding foundations)		Complete Switchyard Structural System	
			b.	Bus & Insulation, including mounting hardware		Complete System	
			c.	Lighting System, excluding Boards and attached Accessory Equipment		Complete System	
			d.	Conduit, Steel, Power and Control		Complete System	
			e.	Insulating Oil storage and piping system (does not include oil purifiers listed under item 10)		System Complete Complete System	
			f.	Power Transformers, 1,000 kva and over including Auto Transformers	45	Transformer, complete, excluding windings	
			g.	Main Power Cable, 15-kv and over		System, complete for each transformer	
			h.	Grounding system, including Grounding Mat, if separate from Powerhouse Grounding mat		System, complete	
			i.	All components not listed elsewhere type, 600 ghp or over used for		None	
		2.		Reactors, Shunt or Series, 15-kv and over	50	Reactor, complete	

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
076	331			SWITCHYARD (COND'T)			
		3.		Lighting Arresters, 15-kv and over per phase	35	Complete three-phase Set	
		4.		Transformer, Instrument, 15-kv and over, PT and CT	45	Transformer, complete	
		5.		Transformer, Regulating	45	Transformer, complete	
		6.		Circuit Breakers, 15-kv and over	50	Breaker, complete	
		7.		Disconnecting Switches, 15-kv and over	50	Switch, complete	
		8.		Coupling Capacitors, including auxiliary equipment	35	Coupling Capacitor, complete	
		9.		Carrier Current Line Traps	35	One unit for all Traps	
		10.		Oil Purifiers, Portable or Fixed, Centrifugal, Vacuum, or Clay Treatment, with or without Filter Press 600 gph or over	35	Purifiers, complete	Used only for insulating oil purification.
		11.		Control Cable Systems	35	System, complete	
		12.		Lighting and Power Boards, complete with attached Accessory Equipment	35	Board, complete	
08	336			ROADS, RAILROADS AND BRIDGES		None	
		1.		Railroads	100	Complete item, including subitems a-e	
			a.	Rails		Rails for complete system	
			b.	Ties and Ballast		Complete System	
			c.	Road Beds, Railroad, including Culverts		Complete System	
			d.	Bridges, Concrete, Steel or Masonry		Bridge, complete	
			e.	All components not listed elsewhere		None	
		2.		Roads	100	Complete item, including subitems a-d	
			a.	Roadway Base Culverts		Base for each independent road	
			b.	Roadway Surfacing		Surfacing for each independent road	
			c.	Bridges, Concrete, Steel or Masonry		Bridge, complete	
			d.	All components not listed elsewhere		None	
		3.		Bridges and Trestles, Railroad Timber	40	Complete Structure	
		4.		Bridges, Roadway, Timber	25	Bridge, complete	
09	332			CHANNELS AND CANNELS			
		1.		Basic Features	100	Complete item, excluding subitems a-c	
			a.	Concrete Buildings, excluding replaceable Roof Coverings of 3,000 sq. ft. and over		Building, complete	
			b.	Other Concrete Structures		Structure, complete	

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

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

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
19	331			BUILDINGS, GROUNDS AND UTILITIES (COND'T)			
		3.		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			PERMANENT OPERATING EQUIPMENT		Surfacing, complete for each independent	
				Floating Plant	50	Dredge, complete	
		1.		Dredges		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 Barges	25	Boat or Barge, complete	
		9.		Derrick Boats or Barges	25	Boar or Barge, complete	
		10.		Maneuver Boats	25	Boat, complete	
		11.		Barges, Mooring	25	Barge, complete	
		12.		Other Major Non-group Floating Plant	25	Boat, barge, vessel, or plant item complete with all Accessory Equipment	
		13.		Miscellaneous Floating Plant, initial cost, new of $25,000 or more per unit			
			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		
				Automotive Land Plant			
		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	10	Vehicle, complete	
		6.		Trucks, Panel and sedan Delivery Group E2	7	Vehicle, complete	
		7.		Trucks, Pickup - Group F	7	Vehicle, complete	
		8.		Trucks, 3/4 - 1 - Ton - Group G	7	Vehicle, complete	
		9.		Trucks and Truck Tractors 1 1/2-Ton - Group H	8	Vehicle, complete	

Account Number C of E	Account Number FERC	Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
20	335			PERMANENT OPERATING EQUIPMENT (COND'T)			
				Automotive Land Plant			
		10.		Trucks and Truck Tractors, 2 1/2-Ton - Group I	8	Vehicle, complete	
		11.		Trucks and Trucks Tractors, 3-4-Ton-Group J	10	Vehicle, complete	
		12.		Trucks and Trucks Tractors, 5-10-Ton-Group K	10	Vehicle, complete	
		13.		Trucks and Trucks Tractors, 11-Ton and over Group L	12	Vehicle, complete	
		14.		Trucks, Wrecker - Group M	8	Vehicle, complete	
		15.		Fire Trucks - Group N	12	Vehicle, complete	
		16.		Trucks, Refuse - Group O	8	Vehicle, complete	
		17.		Trucks, Power Line and telephone Construction and Maintenance Group P	8	Vehicle, complete	
		18.		Snow Plows, Rotary- Group Q	12	Vehicle, complete	
		19.		Trucks, Drill Rig - Group R	8	Vehicle, complete	
		20.		Trucks, Mobile Crane - Group S	15	Vehicle, complete	
		21.		Trucks, Compressor or Welder Mounted - Group T	8	Vehicle, complete	
		22.		Trucks, Refrigerator - Group U	8	Vehicle, complete	
		23.		Trucks, Military Design, 1/4-Ton- Group V	7	Vehicle, complete	
		24.		Trucks, Military Design, 1/2-1-Ton- Group W	7	Vehicle, complete	
		25.		Trucks and Truck Tractors, Military Design, 1 1/2- Ton-Group X	8	Vehicle, complete	
		26.		Trucks and Truck Tractors, Military Design, 2 1/2- Ton-Group Y	8	Vehicle, complete	
		27.		Trucks and Truck Tractors, Military Design, 3-4- Ton-Group Z	10	Vehicle, complete	
		28.		Trucks and Truck Tractors, Military Design, 5-10- Ton-Group AA	10	Vehicle, complete	
		29.		Trucks and Truck Tractors, Military Design, 11- Ton and over -Group BB	12	Vehicle, complete	
		30.		Trucks, Military Design, Amphibious Group CC	10	Vehicle, complete	
		31.		Motorcycles, and Scooters, All Types Group DD	5	Vehicle, complete	
		32.		Trailers, 1/4-Ton-2 1/2-Ton All Types Group EE	20	Vehicle, complete	
		33.		Trailers and semi-Trailers, 3-15-Ton All Types Group FF	20	Vehicle, complete	
		34.		Trailers and semi-Trailers, 16-30 Ton All Types Group GG	20	Vehicle, complete	
		35.		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			PERMANENT OPERATING EQUIPMENT (COND'T)			
				Other Mobile Land Plant			
		1.		Items not listed elsewhere, including Items with initial cost, new, of less than $25,000 per unit	10	None	
		2.		Locomotives and Railroad Cars Trucks and Trucks Tractors,	100	Locomotive or Car, complete	
		3.		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.		Cranes, Mobile	15		
			a.	Cranes, Wheel-mounted, excluding those classified as Automotive Equipment		Cranes, complete	
			b.	Cranes, Crawler type		Crane, complete	
		6.		Earth-moving Equipment,initial cost, $25,000 or more per unit	15		
			a.	Scraper-carriers, Self-propelled or Towed		Scraper or Scraper-Carrier, complete	
			b.	Rollers, Self-propelled or Towed		Roller, complete	
			c.	Back Hoes, excluding Back Hoe attachments for general purposes Tractors or Cranes		Back Hoe, complete	
			d.	Loaders, excluding attachments for general purpose tractors		Loader, complete	
			e.	Ditchers, Trenchers, Excavators, and Backfillers, excluding attachments for other basic equipment		Ditchers, Trenchers, Excavator, complete	
			f.	Graders, Self-propelled or Towed		Grader, complete	
		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	
				Office Furniture and Equipment			
		1.		Furniture (Decks, Tables, Chairs, Lockers, Files, Map Cases, Bookcases and Safes)			
			a.	Miscellaneous Items, initial cost, new lass than $25,000 per unit	10	None	
			b.	Safes, Special Equipment, ets, initial cost, new, $25,000 or more, per unit	20	Safe or other item, complete	
			c.	Operation and Maintenance Manuals	100	None	
		2.		Equipment, such as Typewriter, Adding machines, Calculators, Duplicating and Recording Machines Key Punch Equipment, Electronic Calculators and Computers	10	None	

Account Number		Principal Item	Sub - item	Plant Items	Serv Life Years	Retirement Units	Remarks.
C of E	FERC						
20	335			PERMANENT OPERATING EQUIPMENT (COND'T)			
				Office Furniture and Equipment			
			a.	Miscellaneous Equipment not listed elsewhere, including items initial cost, new, less than $25,000 per unit	10	None	
			b.	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	15	Each machine, complete	
			c.	Electronic-calculators, computer, and related items	15	Cclculator, computers, complete	
			d.	Duplicating and Reproducing Machines initial cost, new, $25,000 or more per unit	15	Blueprint or print, machine	
				Material-handling Equipment			
		1.		Miscellaneous Equipment not listed elsewhere, including items initial cost, new, less than $25,000 per item (including shelving, storage bins, portable conveyors, dollys, and similar equipment)	50	None	
		2.		Fixed-conveyor Systems (Mono-rail, Roller Type) initial cost, new $25,000 or more per system	25	System, complete	
		3.		Special Storage Racks, Bins, Ramps, Platforms, and similar equipment, independent of other Structures, initial cost, new, $25,000 or more per unit	25	Rack, ramp, or other item, complete	
				Shop Tools and Equipment			
		1.		Miscellaneous Fixed Shop Equipment not listed elsewhere, including items initial cost, new, less than $25,000 per unit	10	None	
		2.		Major Fixed Shop Equipment consisting of such items as lathes, sharpers, drying ovens, Forges, pipe, and sheet metal machines, table and band saws, initial cost, new, $25,000 or more, per unit	25	Each machine or device, complete	
		3.		Miscellaneous Portable Shop Equipment and Tools not listed elsewhere, initial cost, new, less than $25,000 per unit	10	None	

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					
Property, Plant and Equipment; Original Cost Including Interest During Construction					
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:					
Depreciation					
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
Other Assets					
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	106,653	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
Liabilities					
Investment of the U.S. Gov't					
Congressional Approp.	108,155,717	24,636,526	21,469,568	27,549	154,234,262
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	9,509			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

	Power Production	Flood Control	Recreation	Water Supply	Total Project
1) Status of Recovery of Investment - Reimbursable Purposes					
Net Reimbursable Cost Recovery	37,841,064			73,063	37,914,127
Depreciation	11,911,939				11,911,939
Gross Recovery of Investment	49,753,003			73,063	49,826,066

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	4,456,320
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 Opers	25,620	5,932	193,180		224,732
Net Opers 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 Production	Flood Control	Recreation	Water Supply	Total Project
Other Income					
Misc Non-Oper Income	2,923	677			3,600
Total Other Income	2,923	677			3,600
Gross Income	984,502	(618,341)	(1,916,910)	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)	(1,916,910)	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	322,323	(618,341)	(1,916,910)	73,063	(2,139,865)