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AUDIT REPORT



LM087957

TO

THE CONGRESS OF THE UNITED STATES

FILE

**BUREAU OF RECLAMATION
DEPARTMENT OF THE INTERIOR**

FOR THE FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

PART I

**BY
THE COMPTROLLER GENERAL OF THE UNITED STATES**

745250/087957

**AUDIT REPORT
TO
THE CONGRESS OF THE UNITED STATES**

**BUREAU OF RECLAMATION
DEPARTMENT OF THE INTERIOR**

FOR THE FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

PART I

**BY
THE COMPTROLLER GENERAL OF THE UNITED STATES**



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON 25

JUL 6 1955

B-114885

Honorable Sam Rayburn
Speaker of the House of Representatives

Dear Mr. Speaker:

Herewith is a copy of our report on the audit of the Bureau of Reclamation, Department of the Interior, for the fiscal years ended June 30, 1952 and 1953. This audit was made by our Division of Audits pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

This report is the first over-all report to the Congress on the audit of this agency by the General Accounting Office. The report contains comments and recommendations concerning many of the Bureau's operations and practices. In addition, numerous financial statements and supporting schedules, prepared by us from the accounting records, have been included in order to disclose as fully as practicable the assets and liabilities of the Bureau and the financial results of carrying out its widespread activities.

A copy of this report is being sent today to the President, United States Senate.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "W. A. Rouse Caffery", is written over the typed name.

Comptroller General
of the United States

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BUREAU OF RECLAMATION

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REPORT ON AUDIT
OF
BUREAU OF RECLAMATION
DEPARTMENT OF THE INTERIOR
FOR THE FISCAL YEARS ENDED JUNE 30, 1952 AND 1953

The Division of Audits, General Accounting Office, has made an audit of the BUREAU OF RECLAMATION, Department of the Interior, for the fiscal years ended June 30, 1952 and 1953, pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53) and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

Our report consists of two parts. Part I contains the general comments, the principal findings and recommendations, and the financial statements and schedules. Part II contains the detailed comments.

PART I

GENERAL COMMENTS

This is the first over-all report to the Congress on the audit of this agency by the General Accounting Office. The report contains comments and recommendations concerning many of the Bureau's operations and practices. In addition, numerous financial statements and supporting schedules, prepared by us from the accounting records, have been included in order to disclose as fully as practicable the assets and liabilities of the Bureau and the financial results of carrying out its widespread activities, as shown by its records.

Acknowledgment is made of the cooperation accorded us by all Bureau personnel in assisting us in our review and audit.

Our audit included a review of the Bureau's principal operating activities, the basic laws authorizing those activities, the policies and procedures followed by the Bureau, and a selective examination of financial transactions, as described more fully under the heading "Scope of Audit." (See pp. 28 and 29.)

Although the report concerns Bureau activities primarily as reviewed by us for the fiscal years 1952 and 1953, it also contains more recent information and data on some matters.

GENERAL FUNCTIONS, ORGANIZATION, AND MANAGEMENT

The Bureau of Reclamation is an activity of the Department of the Interior under the supervision of the Assistant Secretary of the Interior for Water and Power Development. The Bureau is authorized to make examinations and surveys, construct, and operate

and maintain works for the storage, diversion, and development of waters for irrigating arid and semiarid lands in 17 western states. Originally the vast majority of the projects served a single purpose (irrigation), but progressively the single-purpose projects have diminished in importance, so that in recent years the activities of the Bureau have been concerned largely with comprehensive river basin developments through construction and operation of multiple-purpose projects. In addition to water for irrigation, these projects provide hydroelectric energy, flood damage prevention, aids to navigation, water for domestic and industrial uses, and other purposes.

Under the provisions of specific legislation, the Bureau is also conducting investigations and constructing the Eklutna Hydroelectric Power Project in Alaska.

Under authority delegated by the Secretary of the Interior, the management of the Bureau is vested in the Commissioner of Reclamation¹ who is appointed by the President. The Commissioner in directing and supervising the irrigation, power, and other programs of the Bureau has three Assistant Commissioners and technical staffs organized into 12 divisions and offices to assist him. The present Commissioner of Reclamation, Wilbur A. Dexheimer, was appointed July 13, 1953.

¹Reorganization Plan No. 3, 1950 (5 U.S.C. 133z-15), vested all powers in the Secretary of the Interior who in turn delegated his powers with certain exceptions to the Commissioner.

Activities of the Bureau are administered through offices of the Commissioner located at Washington, D.C., and Denver, Colorado, seven regional offices and a district office (Juneau, Alaska) responsible to the Commissioner, and 50 district (now consolidated projects), project, power dispatching, and area offices responsible to the regional directors.

The number of employees of the Bureau at June 30, 1952, were 13,843 compared with 11,665 at June 30, 1953, and 10,349 at June 30, 1954.

PRINCIPAL FINDINGS AND RECOMMENDATIONS

The principal findings and recommendations included in this report are summarized below.

1. Reorganization of the Bureau H.S. ✓

In its report on the Interior Department Appropriation Bill, 1954, the Committee on Appropriations, House of Representatives, urged the Secretary of the Interior to give consideration to a reorganization of the Bureau, that provided (a) establishing Denver as the main administrative center, (b) a reduction in number of regional offices from seven to three, (c) a reduction of district offices from 18 to 5, and (d) a minimum reduction of 35 percent in the number of personnel. Following a survey and report by a survey team appointed by the Under Secretary, certain administrative functions were transferred from Washington to Denver, and others were under consideration at June 30, 1954. The number of regional offices remained unchanged at 7, and district offices (renamed consolidated projects offices) were reduced from 14 at June 30, 1953, to 9 at June 30, 1954. The number of personnel at June 30, 1954,

was 10,349, a reduction of 3,494 or 25 percent from June 30, 1952. See pages 98 through 108 for further discussion on the reorganization of the Bureau.

We are recommending that:

a. The review of the supervisory role and the operating activities of the Commissioner's staff be completed and decisions reached on these matters. Definite action should be taken to reduce the operating activities of staff officers. Systematic reviews by the staff officers of management arrangements, practices, and results should be made in the field. Reviews by the Commissioner's staff should, however, not duplicate the review activities of regional offices. The review system should include reports and follow-up on deficiencies observed.

b. A more detailed survey be made by the Secretary of the decentralization of the staff function to the seven regions, particularly in relation to the activities, workloads, potential programs, potential development, and other matters for the purpose of dealing specifically with the number of regional offices in the Bureau. In 1953 the Committee on Appropriations, House of Representatives, and the survey team appointed by the Under Secretary of the Interior both recommended that the number of regions be reduced. The consolidation of reclamation activities into fewer regions could result in monetary savings with improvement in supervisory and administrative execution of the reclamation program.

c. The activities of regional offices be carefully reviewed by the Commissioner with the objective of reducing operating activities of staff officers. As originally contemplated, the

regional organizations were to be small offices comprised principally of staff officers to assist the regional directors. Based on this objective and through effective administrative reviews by the regional director's staff and the Commissioner's staff, the Bureau could become operationally as well as organizationally a true line-and-staff organization.

d. The Bureau undertake to consolidate the administrative service branches in all cities where separate Bureau organizations are maintained.

e. The Bureau undertake to consolidate administrative services at various locations, such as for projects nearing completion.

2. Expenditures at Fort Peck Project, Montana, H. S. ✓
not subject to annual congressional approval

Revenues from the sale of electric energy at the Fort Peck Project, Montana, are available for operation and maintenance and emergency expenditures on a permanent basis without annual appropriation by the Congress. For fiscal year 1953 the accrued expenditures, principally, for operation and maintenance were \$634,490 and power revenue collections were \$1,809,580.

The Congress may wish to consider providing annual appropriations to the Bureau of Reclamation for transmitting and marketing the power from this project, as it does for similar power-marketing operations, i.e., Bonneville, Southeastern, and Southwestern Power Administrations, rather than continuing the present arrangement of using the receipts without congressional review and control for this purpose. In this case the Congress may also want

to provide a reasonable amount from receipts as a continuing fund to defray emergency expenses and to insure continuous operations. For further discussion on expenditures at Fort Peck Project, Montana, see pages 118 and 119.

3. Need for uniform policies and criteria
for the Federal water resource program N & S ✓

Laws forming the basis for the Federal water resources program do not provide uniform policies or criteria to be applied for the allocation of construction costs of multiple-purpose projects and for the establishment of rates for commercial power. Existing laws are subject to varying interpretations dependent upon the agency involved. Not only have the allocations of costs as prepared by the Bureau and the Corps of Engineers differed through use of different methods and procedures in determining these allocations, but there has been also a jurisdictional difference of opinion as to who has the responsibility for making the allocations of costs and determining and establishing the costs to be recovered through power rates. In addition to the divided responsibility between the Corps and the Bureau, the Federal Power Commission, in exercising its authority over rates on power from Corps-constructed dams, has encountered the obstacle of contrary legal views. The Department of the Interior has not recognized that the Federal Power Commission has any authority in approving rates for power produced by Corps-constructed and -operated dams and power plants and marketed by the Bureau.¹

¹Missouri: Land and water, the report of the Missouri Basin Survey Commission, 1953, p. 80.

The issue between the Department of the Interior and the Federal Power Commission is much deeper than the issue of jurisdiction, but involves planning questions, such as allocation of costs between various elements in the multiple-purpose projects and the time within which given projects should repay the recoverable costs.¹ Construction costs and allocations and repayment of construction costs are discussed on pages 121 through 159.

We are recommending that the Congress provide policies and criteria to be applied for allocation of costs of multiple-purpose projects, the results of which serve as the basis for establishing rates for commercial power. We believe also that the policies and criteria should provide for (1) period for repayment of construction costs, (2) rates of interest, and (3) subsidies to nonpower purposes. The reclamation law does not provide for participation by the Federal Power Commission in establishing power rates. The 1944 Flood Control Act provides generally that the Federal Power Commission is to confirm and approve rates for power at Corps of Engineers projects, and in another section that power developments constructed by the Bureau of Reclamation shall be governed by reclamation law. This ambiguity has resulted in the Federal Power Commission claiming authority to review the rate for sale of power of certain Bureau power projects, with the Bureau denying that such authority exists. We believe that the Congress may wish to clarify the role of the Federal Power Commission to approve

¹Missouri: Land and water, the report of the Missouri Basin Survey Commission, 1953, p. 80.

allocations of construction costs and rate schedules for sale of power. Power rates are discussed on pages 203 and 204.

In a memorandum dated April 2, 1954, from the Assistant Secretary of the Interior to heads of the Bureaus and Offices in the Department, it was stated that general agreement on cost allocation of multiple-purpose projects had been reached with the Corps of Engineers and the Federal Power Commission. This memorandum provided also for joint participation in making the allocations and for referring failures to reach agreement in the field by the staff officers to the Secretary for consideration. The progress in reaching allocations of construction costs acceptable to these agencies in multiple-purpose projects of joint interest is commendable, but it leaves unsettled the basic problem of final responsibility for making such allocations. We have not determined the effectiveness of this agreement and, accordingly, make no recommendation at this time.

4. Need for Secretarial approval of allocations of construction costs

Criteria for allocation of construction costs of incomplete and future multiple-purpose projects was established in a statement dated April 2, 1954, by the Department of the Interior for use by agencies within the Department. Most existing tentative cost allocations of the Bureau of Reclamation fail to meet this criteria.

By letter dated December 23, 1954, the Administrative Assistant Secretary of the Interior advised that it will be the policy of the Department to conform all new allocation studies to the

criteria in the statement dated April 2, 1954. The most recent allocation study on the Central Valley Project was cited as a specific example of this policy.

Few of the existing construction cost allocations are final, and most of the allocations that now exist have been made by the Bureau on a preliminary or tentative basis to serve the Bureau's administrative needs. These construction cost allocations do not represent an official allocation by the Secretary that can be used to base and to review the financial administration by the Bureau. Accordingly, we recommend that the Secretary take steps to have the allocations submitted to him by the Bureau for approval as an official construction cost allocation. Construction costs and allocations are discussed on pages 121 through 130.

5. Continuing the Missouri River Basin Project
as a single entity

✓✓✓

The Missouri River Basin Project is being constructed jointly by the Bureau of Reclamation and the Corps of Engineers as a single comprehensive development embracing the entire Missouri River basin, containing about one-sixth of the land area of the United States.

The authorizations for this project in the Flood Control Act of 1944 and the act of July 24, 1946, were based on general plans set forth in House Document 475 and Senate Document 191, Seventy-eighth Congress, as revised by Senate Document 247, also the Seventy-eighth Congress. The plans developed in these documents were based on tentative evaluation of engineering findings and repayment capacity. Repayment capacity of the units of the project

is merged in an over-all plan by treating the estimated total construction costs and revenues for all units from all purposes as a single project. Financial feasibility is shown for many of the units, including those not under construction, by using an amount referred to as "pooled power revenues," representing the excess of power revenues over commercial power costs for all power installations. Investigations on many units not under construction or programed for construction, however, have been limited, other units have been abandoned or deferred based on findings after heavy investigation and planning expenditures, and some units have been built that do not serve the anticipated purposes. An evaluation of the repayment capacity of the project has been deferred to many years in the future. See pages 130 through 134.

Substantial expenditures for general and project investigations and planning have been made by the Bureau in the Missouri River Basin Project. These substantial costs are due in part to the limited planning prior to authorization of the project as a single comprehensive development of the entire Missouri River basin, and in part to deficiencies in administration of the planning program after authorization. See pages 177 through 188.

The Congress may want to consider the desirability of continuing the Missouri River Basin Project as a project under its present comprehensive authorization, because there appear to be weaknesses in the financial feasibility of the project. As an interim measure, we recommend that the Congress require the Bureau to disclose the capacity of units of the project now constructed and under construction as a group to repay the reimbursable costs of the

group, including the costs incurred on abandoned and deferred units. We recommend also that the Congress, prior to providing initial appropriations for construction of new units, measure progressively the status of the repayment capacity of the project by including the proposed units with the units constructed or under construction as a group. We recommend further that detailed investigations and planning programs for the project be submitted and justified to the Congress in the annual budget requests.

6. Inclusion of Fort Peck Project as part
of Missouri River Basin Project

H&S ✓

The Fort Peck Project is considered by the Bureau as an integral part of Missouri River Basin Project for purposes of determining MRB Project feasibility and repayment. The project was separately authorized for construction by the Corps and was not specifically provided for in legislation authorizing the comprehensive plan for development of the Missouri River basin.

It is estimated by the Bureau that over the repayment period of the MRB Project the Fort Peck Project will produce net revenues of about 100 million dollars which can be used to assist in repaying reimbursable costs of MRB Project.

Under the legislation of the MRB Project an individual unit may be constructed even though the repayable costs allocated to power and irrigation cannot be recovered from the water and power users of that specific unit. It is only necessary that the reimbursable costs be repaid to the Treasury from the aggregate of all revenues of the MRB Project.

One possible result from inclusion of revenues to be derived from the Fort Peck Project in determining MRB Project feasibility would be that the Bureau could construct units that would not otherwise be considered for construction at a cost of at least 100 million dollars because of lack of total project feasibility.

By letter dated December 23, 1954, the Administrative Assistant Secretary of the Interior advised that the Department has the matter under consideration and that, if it is determined that legislation is required, it will be requested.

We are recommending that if the Bureau of Reclamation desires to continue to include the revenues to be derived from the Fort Peck Project in determining the feasibility and repayment of the MRB Project that specific legislative authorization be obtained from the Congress. On pages 138 through 140 we have discussed the inclusion of Fort Peck Project in determining the repayment of recoverable costs of the Missouri River Basin Project.

7. Application of reclamation law
to Hungry Horse Project

A division of opinion exists between the Bureau of Reclamation and the Bonneville Power Administration, which is directly concerned with the marketing of Hungry Horse Project power, as to whether or not the Hungry Horse Dam and Power Plant are to be treated as a reclamation project governed by Federal reclamation laws, including section 9 of the Reclamation Project Act of 1939 and the provisions of the Hayden-O'Mahoney amendment of April 9, 1938.

Provisions of reclamation law have been applied to the Hungry Horse Project by the Bureau, although the act authorizing construction of the project does not specifically provide for this. Under reclamation law, revenues from the project are deposited into the reclamation fund, a special fund in the United States Treasury, the use of which is restricted to appropriation for reclamation purposes. If reclamation law is not applicable to a project, revenues are deposited into the Treasury as miscellaneous receipts. For the Hungry Horse Project, about \$5,000,000 has been deposited in the reclamation fund to June 30, 1954. This amount is about equal to specific construction appropriations from the reclamation fund from 1946 through 1948, whereas total costs of construction are about \$102,000,000. A question exists, however, as to the disposition of future revenues.

This matter has been under consideration by the Department for a considerable period of time. On October 14, 1954, the Acting Solicitor of the Department advised us that an allocation report was being prepared and that a decision would be made as to whether or not the Hungry Horse Project is a reclamation project.

In view of this doubt and other related problems, it may be desirable for the Congress to examine this problem and to establish a clear-cut congressional policy on this project at this early stage of operation and thereby eliminate fiscal problems in the future. On pages 141 through 143 we have discussed the authorization of the Hungry Horse Project, Montana.

8. Interest on costs allocated to power
not returned to Government as earning
on investment

KKS ✓

Power rates have been established to include the return of costs of construction allocated to power with interest generally at 3 percent on the unamortized balance. On the basis of an opinion of a former Solicitor of the Department, the interest component has been applied to the repayment of construction costs allocated to irrigation that water users are unable to repay.

The result of this policy is that, at the end of the repayment period, generally about 50 years, the aggregate of the amounts received from the water users, power users, and all other sources will about equal all the repayable amounts of a project financed from the United States Treasury, but will not equal the foregoing plus interest at 3 percent on the investment in power facilities. Of the \$4,329,135,436 repayable construction costs allocated to irrigation, \$733,524,949, or 16.9 percent, were to be obtained from the interest component of power and municipal water supply revenues. See page 155.

On July 2, 1954, the Commissioner issued instructions that the interest component was not to be applied to repayment of interest-free debt repayable from power revenues in project repayment studies of certain of the Bureau's major projects for fiscal year 1954. The opinion of the former Solicitor has not been modified, however, and the legislation that formed the basis for the opinion has not been changed.

In view of the lack of a concrete congressional directive on the question of the use of the interest component, we believe that

Congress should now examine the policy that has been adopted to determine whether it should be affirmed or modified. For further discussion on the interest component of power revenues, see pages 148 through 154.

9. All nonrecoverable construction costs allocated to irrigation not recorded in financial statements *WKS ✓*

Amounts not recoverable by the Government arising from excess of construction costs over repayable costs of water conservation and utilization projects and over limitations placed on reimbursable costs totaling \$28,967,193 are not segregated as nonrecoverable costs in the financial records of the Bureau. Irrigation construction costs not recoverable by the United States are discussed on pages 160 through 171.

We are recommending that such amounts be shown as nonrecoverable costs in the financial records of the Bureau so that financial statements prepared therefrom will be more accurate.

10. Classification of costs of investigations *WKS ✓*

Costs of general and project investigations and planning in substantial amounts are not classified properly, as amounts applicable to abandoned units and units not programmed for construction are included in construction work in progress or active investigations accounts. See comments on pages 40, 41, 177, and 178.

We are recommending that the costs that are now recorded in construction work-in-progress accounts applicable to units not programmed for construction be classified as investigations costs. We are recommending also that appropriate classification be made in the books of account of investigations costs related to abandoned

units and units not programed for construction and that the Commissioner's Office develop criteria for determining the status of investigations projects as active, abandoned, or completed and unprogramed as a guide to regional and project offices in classification of costs of investigations.

11. Water service contracts do not provide for increased costs of operation

Yes ✓

Water service contracts (generally covering a 40-year period) provide for delivery of water at rates not to exceed stated amounts. These rates may be reduced if operation and maintenance costs are less than anticipated. No provisions, however, have been made for renegotiation of higher rates for increased costs of operation and maintenance. For discussion on operation of water supply facilities with rentals charged to users for service, see pages 194 through 196.

We are recommending that future contracts for long-term delivery of water provide for reopening for periodic rate revisions. We believe that the interests of the Government are not adequately protected in the execution of long-term contracts unless provisions are made for upward revisions in water rates when costs of operations increase.

12. Transfer of completed irrigation projects to association of water users

Only ✓

Some reclamation projects have been operated and maintained by the Bureau for irrigation associations for many years. Direct costs of operation and maintenance are paid by the water users, but indirect costs for administration in the Commissioner's and

regional offices are not reimbursed. Costs of Bureau operations could be reduced by transfer of operation and maintenance of completed projects to irrigation associations. For discussion on operation of water supply (irrigation) facilities with assessments to users for service, see pages 196 through 198.

We are recommending that the Bureau undertake more vigorous efforts to have associations of water users assume the responsibility for operation and maintenance of irrigation facilities.

13. Unresolved financial problems
at the Boulder Canyon Project

5 only ✓

Numerous financial problems at the Boulder Canyon Project require administrative determination and decision arising principally from requirements of the Interior Department Appropriation Act, 1949. This act provided that a determination be made of the proportion of the investment and expenditures for operation and maintenance at Boulder City, Nevada, that are nonproject, and not to be repaid to the United States Treasury from the Colorado River Dam fund and the separation of the city from the project. Determination of investment and expenditure to be considered nonproject has not been made. Until these problems have been resolved, there can be no accurate evaluation that power rates at the project are adequate to repay the investment in the project in accordance with provisions of the authorizing act.

We are recommending that the review by the Bureau of matters requiring action at the Boulder Canyon Project as a result of the provisions of the act of June 29, 1948, and from other problems on financing be given vigorous attention, so that the actions, as

necessary, may be taken at an early date.¹ Some of these matters may be settled administratively; others may require additional legislation. The power operations in the lower Colorado River are discussed on pages 207 through 210 and the operation and maintenance of the city of Boulder City, Nevada, is discussed on pages 228 through 231.

14. Financial integration of power systems
in Missouri River basin

H.S. ✓

The Bureau is operating the power features of the Colorado-Big Thompson, Kendrick, Riverton, Shoshone, and units of the Missouri River Basin Projects as an integrated power system. Power revenues are apportioned to the participating power projects on the basis of amounts required to repay costs allocated to be returned from power revenues without reference to quantity of power delivered to the system. There has been no specific legislative authorization for this integration. Consolidated operation provides simplification and economies, but the method followed by the Bureau in allocating net power revenues to the projects does not disclose the actual financial results of the individually authorized projects. The Missouri River basin integrated power system is discussed on pages 211 through 213.

¹Under date of December 23, 1954, the Department advised that the Bureau of Reclamation had catalogued all of the financial problems relating to the Boulder Canyon Project, and vigorous action was being taken to solve them as rapidly as time and personnel permitted.

We are recommending that the Department obtain specific legislative authorization for the consolidation of power operations and that the basis for allocation to the respective projects of the resulting net power revenues be reviewed.

15. Allocation to nonreimbursable purposes
of costs for operations and maintenance
of multiple-purpose facilities *AK*

Costs of operation and maintenance for 1953 of multiple-purpose facilities at eight projects were allocated to flood control and navigation as nonreimbursable in amounts of \$219,288 and \$32,571, respectively. These allocations were based on a provision in the Interior Department Appropriation Act, 1953, but the legislative history on this provision dealt with a single project and exclusively with flood control. While allocations of construction costs of projects may be made only by the Secretary of the Interior within a framework of legislative standards, the allocations of operation and maintenance expenses are made by regional directors under delegations from the Commissioner of Reclamation. For further comments on allocation of operation and maintenance expenses to nonreimbursable purposes, see pages 216 through 220.

We are recommending that the Congress review the bases for the Bureau's allocations of annual operation and maintenance expenses to determine whether the policy is in accordance with the results intended by the Congress in adopting the amendment contained in the 1953 appropriation act. Coupled with this is the desirability of having the Congress provide specifically for the purposes and the basis on which annual operation and maintenance expenses may be allocated to nonreimbursable purposes by the Secretary of the

Interior. We believe that the requirements for allocating operation and maintenance expenses as nonreimbursable to the United States Government should be no less stringent and subject to no less review and approval than those for allocating construction costs to nonreimbursable purposes.

16. Nonreimbursability of expenditures for Colorado River Front Work and Levee System ✓

Costs of activities carried out under the Colorado River Front Work and Levee System are not now reimbursable to the United States Government on the basis that the authorizing legislation does not require reimbursement except for the limited provision for local participation. Drainage, flood control, channel rectification, and water diversion activities are in part incident to the construction of multiple-purpose dams in the lower Colorado River rather than to the river in its natural state.

We believe there is a distinction to be made between the origin of flood control and other activities necessitated by rivers in their natural state, and similar activities necessitated by structures placed in a river to serve other purposes. In our opinion, certain features of the Colorado River Front Work and Levee System could be more properly considered a cost of constructing and operating and maintaining the dams and reservoirs in the Colorado River.

We believe that the Congress should review the activities carried out under the Colorado River Front Work and Levee System for the purpose of determining whether the parties receiving the primary benefits of these dams should reimburse the United States

Government for an appropriate share of the costs incurred as a consequence of the construction and operation of the series of dams and reservoirs in the lower Colorado River. See pages 220 through 223 for discussion on the Colorado River Front Work and Levee System.

17. Soil and moisture conservation operations--
construction and operation and maintenance
not included in project costs H & S ✓

Soil and moisture conservation operations of the Bureau have been expanded to include the construction of control and other works for the protection of project facilities and to assure continuous use of these facilities as integral parts of the project. Costs of the soil and moisture construction and their operation and maintenance, however, are not included in the projects costs.

We believe that the Congress should review the soil and moisture conservation operations of the Bureau for the purpose of controlling the scope of these activities and the classification of the costs as reimbursable or nonreimbursable. We believe also that these expenditures ought to be included in the costs of constructing and operating and maintaining the projects. See pages 223 through 225 for further discussion on soil and moisture conservation operations.

18. Flexibility in classification
of general administrative expenses H & S ✓

General administrative expenses of the Bureau are not reimbursable to the United States Government under provisions of the act of December 5, 1924, as amended. The Bureau's definition of these expenses, however, provides considerable latitude for

classifying expenditures as general administrative expenses and is dependent upon appropriations received for this purpose. As a result, some costs of supervision and administration for investigating, constructing, and operating and maintaining specific projects are not included in project costs.

We believe that all costs applicable to the supervision and administration of specific projects should be allocated and accumulated as a part of the cost of the project. Only in this manner will the reimbursable costs of investigating, constructing, and operating and maintaining the projects be fully disclosed and recovered. The costs and expenses for functions of the Bureau that are not appropriate for repayment by the water and power users should be defined so as to permit specific appropriation of funds for them by the Congress. See pages 225 through 229 for further discussion on general administrative expenses.

19. Accounting and financial policy

out

In 1948 the Bureau, with the assistance of the Division of Budget and Finance of the Office of Secretary, Department of the Interior, the Bureau of the Budget, Department of the Treasury, and Accounting Systems Division of the General Accounting Office, undertook a complete revision of the Bureau's accounting system. The revision was put into effect in July 1950. Under this system budgeting, programing, accounting, and reporting have been integrated and management can attain financial control over operations. The system was approved by the Comptroller General on October 6, 1950, subject to certain qualifications that have not been completely resolved.

Certain refinements in the accounting system are needed to obtain its full usefulness, and the existing qualifications by the Comptroller General need to be resolved with finality. In view of the many difficult operating problems in reclamation activities, however, the Bureau is to be commended for its progress in applying the revised accounting system. The Bureau is also to be commended for its internal audit organization that has been of considerable value to management and to us in our audits. Accounting and financial policy is discussed in greater detail on pages 240 through 252.

20. Lack of a sound depreciation policy H&S ✓

The Bureau does not have a fundamentally sound depreciation policy for cost accounting purposes. Bureau policy established on April 15, 1954, provides only for recording in the financial records provisions for replacement based upon rate studies and replacement analysis. Depreciation is only to be recorded in memorandum records, and the basis for the provisions is also inadequate.

We are recommending that the Bureau establish and apply a policy on depreciation that will provide (1) recording in the books of account a cost for producing services and (2) the amounts attributable to reduction in service lives of plant. With the adoption of this recommendation, we recommend that the Bureau maintain memorandum accounting records that will permit ready reconciliation of the net income from power and water operations with the fiscal data in the average rate and repayment studies. For further discussion on depreciation, see pages 244 through 249.

21. Interest on investment in commercial power facilities not recorded

Only ✓

Power rates established by the Bureau are designed to return, in addition to other costs to be repaid by commercial power, interest on the unamortized investment in power facilities. Through June 30, 1953, the Bureau had not recorded the interest on the Federal investment in commercial power facilities to be paid from revenues as an element of cost, except at the Boulder Canyon Project. By letter dated April 15, 1954, the Commissioner stated that amounts for interest on commercial power investment, calculated from dates placed in actual revenue-producing service, are to be recorded in the accounts of the Bureau. We believe that interest is an element of cost from the dates of expenditures and the dates of plant placed in service are significant only in determining the assignment of the amounts to costs of construction or expenses of operation. For further discussion on interest on the Federal investment, see pages 249 through 251.

We are recommending that the Bureau record the interest as an element of costs both during construction and operations.

22. Publication of financial statements on results from operations

H&S ✓

The progress by the Bureau in applying a revised accounting system has not been matched by reports on results of its operations. We consider the Bureau's financial reporting to Congress and the public needs to be improved, particularly on water operations and the status of repayments of reimbursable irrigation costs by sources of repayment. Moreover, the results of operations cannot

be fairly reported until allocations of construction costs are submitted to the Secretary for his approval as an official construction cost allocation.

We believe that the Bureau should provide financial reports to the Congress and to the public on the results of all of its operations. In the interest of full disclosure, these statements should be accompanied by interpretative comments as are necessary in the circumstances.

SCOPE OF AUDIT

Our audit of the Bureau of Reclamation for fiscal years 1952 and 1953 included a review of the Bureau's principal operating activities and a selective examination of financial transactions in the following manner:

1. We reviewed the basic laws authorizing the activities, and the pertinent legislative history, to ascertain the purposes of the activities and their intended scope.

2. We ascertained the policies adopted by the Bureau and reviewed those policies for conformance with basic legislation.

3. We reviewed the procedures followed by Bureau employees to determine the effectiveness of the procedures.

4. While we did not make a detailed audit, we examined certain transactions to the extent we deemed appropriate under the existing circumstances in order to settle the accounts of the Bureau's accountable officers for fiscal years ended June 30, 1952 and 1953. Our examination was made with due regard for the nature and volume of transactions and the effectiveness of internal control. The examination of transactions was conducted at the Commissioner's offices at Washington, D.C., and Denver, Colorado, and at each of the regional and project offices.

This report includes financial statements and schedules for the fiscal year 1953 that have been prepared from the Bureau's records. In addition to statements on assets and liabilities and on excess of revenues over deductions, statements are included on power and water operations. Although the Bureau has prepared certain statements on power operations for distribution, it has not

done so on water operations. The Bureau considers that water operations at many projects are in a developmental stage, and that disclosures on results of these operations during this period could be unfairly interpreted. We believe that the Bureau should publish statements on results from water operations with such interpretative comments as are necessary to provide full disclosure.

The financial statements in this report also include schedules showing total construction costs and allocations (schedule 14), sources of repayment of repayable construction costs allocated to irrigation, nonrecoverable costs, and repayments on irrigation allocations through June 30, 1953 (schedule 15), and repayment contracts, matured installments, unmatured installments, and uncollected installments on repayment contracts at June 30, 1953 (schedule 16). Certain of these data have been tabulated and distributed by the Bureau, but not in a manner designed generally to show the status of repayments by sources.

The scope and variety of the Bureau's operations based on more than 50 years of extensive and complex legislative and administrative authorities necessarily present problems in applying an accounting system and in preparing combined financial data. Further refinements in the system and reclassifications of accounts and amounts remain for consideration and development. When these matters are resolved some changes in the financial statements may be required.

OPINION OF FINANCIAL STATEMENTS

The accompanying statement of assets and liabilities (schedule 1) and statement of excess of revenues over deductions (schedule 2) are based on the records of the Bureau. We are unable to state that the accompanying financial statements present fairly the financial position of the Bureau at June 30, 1952 and 1953, and the results of its operations for the fiscal years then ended, mainly for the following reasons:

1. Allocations on most multiple-purpose projects are tentative and subject to revision on submission to and approval by the Secretary of the Interior. The fairness of reporting on the financial results of the Bureau's operations is subject to the reasonableness of the allocations. Although the bases of these allocations involve engineering findings, the resulting allocations are subject to financial evaluation. Based on our review of a number of allocations, we doubt the reasonableness of some of the tentative allocations of the Bureau. See pages 124 through 129.

2. The Bureau does not record depreciation on all plant in service as an element of cost of operations. Until such time as this significant cost of producing the services has been included in its cost of operations, it will not be possible to state conclusively what the financial results of the Bureau's operations have been. See pages 244 through 249.

3. Interest on Federal investment on commercial power facilities to be returned from power revenues has not been included as an element of cost. To adequately disclose interest on Federal

investment on commercial power facilities, interest as an element of cost should be included, both during construction and operations. See pages 249 through 251.

FINANCIAL STATEMENTS

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

STATEMENT OF ASSETS AND LIABILITIES (note 1)

JUNE 30, 1953 AND 1952

ASSETS	June 30		LIABILITIES	June 30	
	1953	1952		1953	1952
PLANT, PROPERTY, AND EQUIPMENT:			INVESTMENT OF U.S. GOVERNMENT AND ACCUMULATED EXCESS OF REVENUES OVER DEDUCTIONS:		
Completed works (note 2)	\$1,938,553,021	\$1,681,424,558	Congressional appropriations (net) (note 12)	\$2,771,456,354	\$2,576,233,945
Construction work in progress (note 3)	450,689,185	483,358,355	Cost of materials and services furnished by other Federal agencies (net) (note 13)	49,929,547	23,178,576
Construction facilities, less accumulated depreciation recorded of \$16,587,861 and \$17,376,330, respectively (note 4)	18,240,029	22,238,082		2,821,385,901	2,599,412,521
Total plant, property, and equipment	2,407,482,235	2,187,020,995	Less:		
			Funds returned to U.S. Treasury (note 14)	459,763,587	406,206,964
COSTS OF EXAMINATIONS AND SURVEYS OF PROPOSED PROJECTS PRIOR TO AN INITIAL ALLOCATION OF FUNDS FOR CONSTRUCTION (note 5)	114,018,087	114,113,251	Costs charged off under acts of the Congress (note 15)	23,053,187	21,482,354
			Expenditures classified as nonreimbursable (note 16)	57,113,901	49,699,656
CURRENT ASSETS:				539,930,675	477,388,974
Unexpended funds in accounts with U.S. Treasury (note 6)	136,171,920	148,691,669	Net investment of U.S. Government	2,281,455,226	2,122,023,547
Reclamation and Colorado River funds (note 7):			Accumulated excess of revenues over deductions (schedule 2):		
Receipts on deposit with U.S. Treasury	79,220,415	76,125,468	Accruing to U.S. Government	179,345,100	156,176,915
Less amount unappropriated	-79,220,415	-76,125,468	Pending distribution	5,739,458	6,762,835
Accounts receivable	7,642,289	5,718,356	Total excess of revenues over deductions	185,084,558	162,939,750
Due from water users for operation of facilities	873,585	1,946,552	Total	2,466,539,784	2,284,963,297
Materials and supplies	12,432,997	14,016,500			
Prepayments and advances, principally to other Government agencies	353,795	1,875,426	MATURED INSTALLMENTS OF FIXED OBLIGATIONS FOR USE OF FACILITIES (note 17)	109,904,858	99,271,917
Total current assets	157,474,586	172,248,503			
UNMATURED AND PAST-DUE RECEIVABLES (note 8):			CURRENT LIABILITIES (note 18):		
Costs of operation and maintenance, and penalties, and interest due from facility users covered by contracts	13,700,559	11,469,785	Accounts payable, including accrued payroll and contractors' earnings	28,567,654	24,665,673
Noncurrent unmatured receivables	1,544,260	1,161,341	Other accrued and current liabilities	16,827,449	17,183,351
Past-due repayment contract installments	1,035,576	1,397,086	Due to water users through operation of facilities	1,683,114	1,282,611
Total unmatured and past-due receivables	16,280,395	14,028,212	Total current liabilities	47,078,217	43,131,635
INVESTMENT IN LAND TO BE RESOLD TO SETTLERS (note 9)	4,327,145	3,493,401			
			ADVANCE COLLECTIONS AND OTHER DEFERRED CREDITS (note 19)	15,478,931	15,873,680
OTHER DEBITS:					
Acquisition cost of potential power revenues and transmission line rights (note 10)	6,238,848	6,200	ACCUMULATED PROVISIONS FOR DEPRECIATION, REPLACEMENT, AND OTHER PURPOSES (note 20)	60,012,653	38,913,530
Work in progress other than construction	5,612,162	807,194			
Depreciation on plant held for future use deferred to future years (note 11)	2,133,493	1,202,485	CONTRIBUTIONS IN AID OF PROJECT DEVELOPMENT AND CONSTRUCTION (note 21)	17,272,669	15,989,390
Other deferred debits	2,720,161	5,223,208			
Total other debits	16,704,664	7,239,087	Total liabilities and investment of U.S. Government	\$2,716,287,112	\$2,498,143,449
Total assets	\$2,716,287,112	\$2,498,143,449			

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

STATEMENT OF EXCESS OF REVENUES OVER DEDUCTIONS (note 1)

FOR THE FISCAL YEAR ENDED JUNE 30, 1953

	Balances at the beginning of the fiscal year	Excess of income over expenses					Adjustments applicable to prior years	Distribu- tions	Balances at the end of the fiscal year
		Power operations (schedule 5)	Water operations (schedules 9 and 10)	Non- operating income and expense	All other income and expense	Transfers			
<u>ACCRUING TO U.S. GOVERNMENT:</u>									
Power operations (note 22)	\$143,807,183	\$21,061,912	\$ -	\$ -	\$ -	\$ 211,590	-\$1,526,292	\$ -	\$163,554,393
Water supply operations based on rentals to users (note 22):									
Irrigation	-2,534,070	-	-1,268,541	-	-	-29,489	1,642,890	-	-2,189,210
Municipal and industrial	154,298	-	-1,021	-	-	-	-15,000	-	138,277
Nonoperating income and expenses (note 23)	7,207,127	-	-	649,360	-	96,292	646,660	-	8,599,439
All other income and expenses (note 24)	7,542,377	-603,420	-	-	83,770	167,546	2,051,928	-	9,242,201
	<u>156,176,915</u>	<u>20,458,492</u>	<u>-1,269,562</u>	<u>649,360</u>	<u>83,770</u>	<u>445,939</u>	<u>2,800,186</u>	<u>-</u>	<u>179,345,100</u>
<u>DISTRIBUTABLE TO EITHER FACILITY USERS OR THE U.S. GOVERNMENT; THE DISTRIBUTION NOT BEING DETERMINED:</u>									
Power operations (note 22)	2,170,821	200,956	-	-	-	-177,488	-45,515	-142,129	2,006,645
Nonoperating income and expenses (note 23)	3,799,794	-	-	408,312	-	-1,220,930	2,079,523	-868,038	4,198,661
All other income and expenses (note 24)	792,220	-	-	-	126	952,479	-2,211,222	549	-465,848
	<u>6,762,835</u>	<u>200,956</u>	<u>-</u>	<u>408,312</u>	<u>126</u>	<u>-445,939</u>	<u>-177,214</u>	<u>-1,009,618</u>	<u>5,739,458</u>
Total	<u>\$162,939,750</u>	<u>\$20,659,448</u>	<u>-\$1,269,562</u>	<u>\$1,057,672</u>	<u>\$83,896</u>	<u>\$ -</u>	<u>\$2,622,972</u>	<u>-\$1,009,618</u>	<u>\$185,084,558</u>

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

NOTES TO FINANCIAL STATEMENTS

1. Basis of preparation

The financial statements include the transactions relating to all functions of the Bureau of Reclamation as provided in the Federal reclamation laws and other acts applicable to the Bureau for general investigations, construction and rehabilitation, and operation and maintenance of reclamation projects, including the amounts for general administration. The amounts received from the Office of the Secretary, Department of the Interior, for research on utilization of saline waters and from Foreign Operations Administration for foreign activities have been excluded from the financial statements.

The Bureau markets power that is excess to project needs from the Corps of Engineers-constructed and -operated Fort Peck Project, Montana. The Bonneville Power Administration markets all power excess to project needs generated at the Bureau-constructed and -operated projects at Grand Coulee (Washington) and Hungry Horse (Montana). The accounts of the Corps and the Administration that are a part of these operations have not been included in these financial statements.

The Bureau installed a new accounting system effective July 1950 which has been refined, based on the needs developed from experience. For its power operations, the system conforms generally to the uniform system of accounts prescribed by the Federal Power

Commission for electric power operations of public utilities. In accounting for irrigation, municipal water supply, and multiple-purpose operations, the Bureau uses an accounting system similar to that for its power operation.

Under Government accounting procedures the costs of administrative and other services rendered by other Federal agencies are not distributed among or charged to the agencies or projects benefiting from the services. It is not practicable to make a constructive determination in all cases of the amounts of such costs applicable to an individual project or agency, but it is not the practice of the Bureau of Reclamation to include in its accounts any amounts incurred by other Federal agencies and not assignable to the projects pursuant to law or administrative policy. Similarly, general administrative expenses of regional offices and of the Washington, D.C., and Denver offices are not included in project property costs and operating expenses. Annual and sick leave of employees is not accrued, but the amounts of wages and salaries paid to employees while on sick and annual leave are charged to property or operating expense accounts.

2. Completed works

Completed works are classified on the basis of functional use of the facilities, as follows:

	June 30	
	<u>1953</u>	<u>1952</u>
Plant:		
Multiple-purpose	\$ 866,279,445	\$ 737,154,805
Irrigation	577,644,733	497,201,677
Electric	453,314,737	407,847,676
Municipal water	13,974,131	14,047,906
Flood control	10,619,509	11,137,488
	<u>1,921,832,555</u>	<u>1,667,389,552</u>
Other physical property	<u>16,720,466</u>	<u>14,035,006</u>
Total	<u>\$1,938,553,021</u>	<u>\$1,681,424,558</u>

Completed works are stated generally at original costs to the Bureau or at appraised values for property transferred to the Bureau.

Multiple-purpose plant is plant operated for the benefit of two or more purposes, such as irrigation and hydroelectric power. Under the authority of the Reclamation Project Act of 1939, as amended, and other acts, the Secretary of the Interior has approved preliminary or tentative allocations of total estimated construction costs of multiple-purpose projects. These allocations, however, have not been made of completed multiple-purpose works as shown in the above tabulation.

Other physical property consists primarily of the costs of the city of Boulder City, Nevada, the Coram and Redding Railroad near Shasta Dam, California, and laboratory and other equipment located at Denver, Colorado.

Under the accounting procedures of the Bureau, the costs of units of property that are subject to depreciation are removed

from the asset accounts when the units are retired from service. The costs of property that are not subject to depreciation are reclassified to separate plant accounts when the units are abandoned, retired from service, or no longer used or useful in service. At June 30, 1953, the units so reclassified totaled to a net amount of \$2,088,385.

The property, plant, and equipment accounts at June 30, 1953, included plant, principally electric plant (\$43,452,908), leased to others in the amount of \$43,489,125 and plant held for future use in the amount of \$5,214,784.

The property, plant, and equipment accounts include the costs of facilities constructed for specific users. Under the contractual arrangements, such users are repaying the Federal Government over a period of years an amount measured by the construction costs, subject to write-offs, adjustments, or limitations stated in authorizing or amendatory acts on the specific facilities.

3. Construction work in progress

Accumulated costs for construction work in progress are classified as follows:

	June 30	
	<u>1953</u>	<u>1952</u>
General construction	\$443,196,087	\$476,398,870
Rehabilitation and betterment	5,921,924	6,283,957
Operation and maintenance	1,413,282	642,788
Other	<u>157,892</u>	<u>32,740</u>
Total	<u>\$450,689,185</u>	<u>\$483,358,355</u>

Costs accumulated in construction work in progress accounts will be ultimately transferred to plant in service, operation and maintenance expense, or account receivable accounts.

The estimated cost to complete the dam, irrigation, and power projects or units of projects now under construction (\$1,542,000,000) or authorized for construction (\$2,681,000,000) is about \$4,223,000,000. The obligation of the Bureau on these commitments is limited by the availability of funds from appropriations by the Congress for succeeding fiscal years.

4. Construction facilities, net of recorded depreciation

Construction facilities consist of cranes, trucks, automobiles, tractors, warehouses, office buildings, temporary construction camps, and similar equipment and facilities used in carrying out construction activities.

At most projects the Bureau has recorded depreciation on these assets. Depreciation provisions have been computed on various bases, and the Bureau has used various methods to distribute these

provisions to construction work in progress and other cost accounts. Miles traveled, hours used, percentages of expenditures, and programmed amounts are some of the methods used in distributing the provisions for depreciation. In most instances the provisions are being distributed equitably to the purposes served.

5. Costs of examinations and surveys of proposed projects prior to an initial allocation of funds for construction

Expenditures by the Bureau for examinations, surveys, and studies of proposed reclamation projects, formulation of plans, and preparation of designs and specifications and similar activities prior to an initial allocation of funds appropriated for construction and rehabilitation referred to as investigation costs are classified as follows:

	June 30	
	<u>1953</u>	<u>1952</u>
General investigations	\$ 96,141,619	\$ 97,474,757
Project investigations	5,986,589	4,593,888
Project investigations on abandoned or unprogramed work	3,510,844	1,793,385
Investigation costs not classified	<u>8,379,035</u>	<u>10,251,221</u>
Total	<u>\$114,018,087</u>	<u>\$114,113,251</u>

These expenditures have been made from appropriations for general investigations and for construction and rehabilitation.

With the beginning of construction or rehabilitation of the project, part of the project, or extension of the project by an allocation of funds appropriated to the Bureau for construction and rehabilitation, the investigations costs applicable to such unit are transferred to and have become part of the total construction cost of the project. At certain projects, principally the

Missouri River basin and Central Valley, transfers have been made prematurely to construction work in progress accounts of investigations costs on units that have not been programed for initiation of construction before June 30, 1953. The amounts for such transfers have not been determined.

Included in the accumulated costs for general and project investigations are undetermined amounts for investigations that have been completed but have been abandoned as not feasible, or the projects have not been authorized or programed for construction.

6. Unexpended funds in accounts with United States Treasury

Unexpended funds in accounts with the United States Treasury and with disbursing officers at June 30, 1953, are classified as follows:

	Cash balances	Payments of liabilities	Available to the Bureau for Liquidation of obligations		Obligation	Not available
Construction and rehabilitation	\$ 99,979,523	\$25,443,277	\$32,644,518	\$41,836,728	\$ -	
Operation and maintenance:						
Advances by water users			30,704	794,095	-	
Appropriated to the Bureau)	5,931,298	1,600,380	1,165,504	-	2,340,615	
General investigations	649,024	308,386	145,387	195,251	-	
General administrative expense	510,285	313,706	44,516	-	12,063	
Emergency funds	586,817	382,741	-	204,076	-	
Permanent funds--Fort Peck Project	577,100	132,177	17,570	427,353	-	
Refunds to remitters	76,481	-	-	76,481	-	
Performance of specific work with funds advanced by others	12,302,634	1,090,845	10,708,441	503,348	-	
Special deposits for payments of specific and miscellaneous liabilities	<u>15,406,213</u>	<u>15,406,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	136,019,375	<u>\$44,682,725</u>	<u>\$44,756,640</u>	<u>\$44,037,332</u>	<u>\$2,492,678</u>	
Collections to be deposited with U.S. Treasury	<u>152,545</u>					
Total	<u>\$136,171,920</u>					

Appropriations for operation and maintenance and general administrative expenses are available for obligation for the specific year only. The unobligated balances of these appropriations at

June 30, 1953, are shown in the above tabulation as unavailable for new obligations by the Bureau.

Additional appropriations totaling \$143,669,660 were made available as of July 1, 1953, by the Interior Department Appropriation Act, 1954, approved July 31, 1953, for construction and rehabilitation (\$116,269,660), operation and maintenance (\$19,500,000), general investigations (\$3,000,000), general administrative expenses (\$4,500,000), and emergency fund (\$400,000).

Special deposits for payment of specific and miscellaneous liabilities consist principally of holdbacks from earnings of contractors to assure contract performance (\$13,378,673) and taxes withheld from salaries of employees (\$1,763,815).

7. Reclamation and Colorado River funds
receipts with United States Treasury

Reclamation and Colorado River funds receipts with the United States Treasury are comprised of:

	<u>June 30</u>	
	<u>1953</u>	<u>1952</u>
Reclamation fund	\$78,234,264	\$74,719,171
Colorado River Dam fund:		
Boulder Canyon	792,721	1,163,074
All-American Canal	165,975	217,337
Colorado River Development fund	<u>27,455</u>	<u>25,886</u>
Total	<u>\$79,220,415</u>	<u>\$76,125,468</u>

Expenditures cannot be made by the Bureau from these funds except under annual appropriations and permanent authorizations by the Congress. The balances represent the collections in the Treasury accounts available for appropriation by the Congress.

8. Unmatured and past-due receivables

Operation and maintenance expenses and interest and penalties on delinquent installments of construction repayment contracts have been recorded by the Bureau as due from facility users, in amounts of:

	June 30	
	<u>1953</u>	<u>1952</u>
Operation and maintenance expenses	\$10,971,767	\$ 8,914,044
Penalties and interest	<u>2,728,792</u>	<u>2,555,741</u>
Total	<u>\$13,700,559</u>	<u>\$11,469,785</u>

These amounts will be repaid by the facility users under the contracts for repayment of construction costs.

Noncurrent unmatured receivables consist of charges on which the time of collection has been extended or deferred.

9. Investment in land to be resold to settlers

The Columbia Basin Project Act (16 U.S.C. 835c) authorized the Secretary of the Interior to acquire, sell, exchange, or lease lands within or adjacent to the project for purposes of assisting in the permanent settlement of farm families, protecting project land, and preventing speculation in project lands. Under this authority lands have been purchased in the project area and developed and sold to settlers. These transactions to June 30, 1953, are summarized.

	<u>Acres</u>	<u>Amount</u>
Purchases	356,903	\$4,998,357
Less:		
Sales	34,755	\$338,058
Transfers	<u>71</u> <u>34,826</u>	<u>848</u> <u>338,906</u>
	<u>322,077</u>	4,659,451
Less net income realized from land activities		<u>332,306</u>
Balance at June 30, 1953		<u>\$4,327,145</u>

10. Acquisition costs of potential power revenues and transmission line rights

These costs are comprised of two items in amounts of \$6,233,045 and \$5,803 that are recorded on the books of the North Platte Project and Fort Peck Project, respectively.

The item recorded by the North Platte Project represents the estimated amount for future power revenues acquired by the Government through negotiation with certain irrigation districts. The repayment contracts of the irrigation districts were adjusted for this amount under a plan approved by Congress (66 Stat. 754). Amortization of this amount from future net power revenues is estimated by year 2004.

The latter amount of \$5,803 represents the unamortized transmission line rights obtained from the Lower Yellowstone Rural Electric Association and will be amortized by the year 2001.

11. Depreciation on plant held for future use deferred to future years

Depreciation accrued on completed works with capacity or facilities constructed for future use has been deferred because the

benefits relating to these construction costs will not be realized until future years. The deferred depreciation is represented by:

Columbia River Basin Project:

Depreciation charges on joint facilities allocated to future downstream river regulation which is to be recovered from operations of future downstream hydroelectric plants	\$1,448,926
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Colorado-Big Thompson Project:

Depreciation charges on properties not in full operation	487,427
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Central Valley Project:

Depreciation provided on excess capacity of canals, channel, and switchyard	<u>197,140</u>
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Total	<u>\$2,133,493</u>
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The deferred depreciation is to be included in costs when the future projects or units of projects benefiting from these facilities are placed in operation.

Deferment of these charges is consistent with the allocation of construction costs of the respective projects, but the propriety of excluding the items from current costs is dependent upon the construction of the contemplated projects or works.

12. Congressional appropriations (net)

Comments on congressional appropriations (net) are included in the section of the report dealing with "Investment of United States Government and sources of funds." (See pages 110 to 122.)

13. Cost of materials and services furnished by other Government agencies (net)

Cost of materials and services furnished by other Government agencies (net) are classified as follows:

	Net changes fiscal year <u>1953</u>	Cumulative to <u>June 30, 1953</u>
Materials and services furnished by other agencies under appropriation transfer warrants	\$ 1,689,468	\$17,064,058
Materials and services furnished by other agencies (nonappropriation)	20,108,209	28,820,543
Settlements by the Court of Claims	165,904	2,477,659
Amounts not classified	<u>4,787,390</u>	<u>1,567,287</u>
Total	<u>\$26,750,971</u>	<u>\$49,929,547</u>

Included in the net change for the fiscal year 1953 are significant items as follows:

Amounts advanced by District Public Works Officer, 11th Naval District, to finance construction of second barrel of San Diego Aqueduct under memo- randum of Agreement dated May 27, 1952	\$15,937,931
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Transfers from the Bureau of Reclamation to partici- pating bureaus of Department of the Interior for investigation and construction of Missouri River Basin Project	5,000,000
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Much of the remainder of the net change (\$5,813,040) is represented by transfers, adjustments, and reclassifications. During fiscal year 1953 many of the projects made these adjustments and reclassifications as a result of analyses and review of the accounts at the respective projects. It is not feasible to determine precisely the amounts that are represented by materials and services furnished by other agencies (net) during the fiscal year.

14. Funds returned to United States Treasury

Funds returned to the United States Treasury are summarized as follows:

	Net change, fiscal year 1953	Cumulative to June 30, 1953
Reclamation fund:		
Collections by Bureau of Reclamation, exclusive of power revenues	\$16,640,421	\$208,411,249
Power revenues	31,860,837	223,512,579
Collections for Bureau of Reclamation by other agencies	<u>72,714</u>	<u>865,918</u>
Total, reclamation fund	<u>48,573,972</u>	<u>432,789,746</u>
General fund:		
Repayment of advances for Hoover Dam and Power Plant, Boulder Canyon Project	3,184,651	19,514,753
Repayment of advances for All-American Canal, Boulder Canyon Project	307,000	1,952,000
Power revenues, Fort Peck Project	1,169,630	4,191,803
Power revenues, Eklutna Project	1,387	1,387
Other collections to general fund	<u>319,983</u>	<u>1,313,898</u>
Total, general fund	<u>4,982,651</u>	<u>26,973,841</u>
Total funds returned to U.S. Treasury	<u>\$53,556,623</u>	<u>\$459,763,587</u>

Collections by the Bureau credited to the reclamation fund, other than power revenues, consist principally of repayments of construction costs, operation and maintenance costs, and water rentals. Collections by other agencies for the Bureau are principally grazing fees by Bureau of Land Management and fees, licenses, or permits for recreational activities in reservoir areas by the National Park Service.

Power receipts credited to the reclamation fund were obtained from power projects as follows:

<u>Project</u>	<u>Receipts, fiscal year 1953</u>	<u>Cumulative to June 30, 1953</u>
Boise, Idaho	\$ 359,481	\$ 1,623,502
Central Valley, California	8,019,335	57,320,331
Colorado-Big Thompson, Colorado	171,851	7,119,615
Columbia Basin, Washington	11,105,161	85,881,612
Hungry Horse, Montana	36	36
Kendrick, Wyoming	150,954	6,565,916
Minidoka, Idaho	456,165	7,478,693
Missouri River basin, various	3,835,064	4,357,678
North Platte, Nebraska-Wyoming	492,657	8,190,002
Parker-Davis Power, Arizona-California	6,287,868	30,197,493
Rio Grande, New Mexico-Texas	1,085,681	5,989,874
Riverton, Wyoming	24,450	1,681,040
Salt River, Arizona	-	998,411
Shoshone, Wyoming	63,528	4,181,851
Yakima, Washington	71,638	999,790
Yuma, Arizona-California	42,899	926,735
Adjustments and reclassifications	<u>-305,931</u>	<u>-</u>
Total	<u>\$31,860,837</u>	<u>\$223,512,579</u>

Collections at the Hoover Dam Project are credited to the Colorado River Dam fund, and collections from sale and transmission of electric energy at the Fort Peck Project in excess of amounts used for operation and maintenance and for emergency expenses (Corps of Engineers-operated project) are credited to the general fund of the Treasury.

15. Costs charged off under acts of the Congress

Costs charged off under acts of the Congress are comprised of:

	<u>Fiscal</u> <u>year 1953</u>	<u>Cumulative</u> <u>to</u> <u>June 30, 1953</u>
Abandoned projects	\$ -	\$ 2,952,847
Adjustments of construction costs from abandonments, losses, or land reclassifications	1,570,833	18,833,895
Operation and maintenance costs	-	884,348
Charge-off pursuant to secretarial order	<u>-</u>	<u>382,097</u>
Total	<u>\$1,570,833</u>	<u>\$23,053,187</u>

Comments on the amounts charged off under the acts of the Congress are discussed in the section of the report dealing with nonrecoverable construction costs. (See pp. 161 to 173.)

16. Expenditures classified as nonreimbursable

Expenditures considered by the Bureau to be nonreimbursable by the beneficiaries may be classified as follows:

	Fiscal year <u>1953</u>	Cumulative to <u>June 30, 1953</u>
General administrative expenses	\$5,094,294	\$47,867,001
Operation and maintenance of Colorado Front Work and Levee System	1,027,536	4,309,125
Soil and moisture conservation opera- tions	523,537	2,764,697
Custodial operations--War Relocation Centers	-	709,796
Excess operation and maintenance expense over income--Williston Project, North Dakota (abandoned)	-	380,819
Allocation to flood control of costs of rehabilitation and betterment of Ochoco Project, Oregon	345,265	345,265
Costs and expenses of land reclassifi- cations, negotiations of repayment contracts, and similar costs author- ized as not reimbursable by water users	112,311	247,046
Administrative expenses at Washington charged to NIRA allotments to projects	16,826	110,574
Repair of flood damages and other costs in Columbia River basin, 1948	-	42,628
Investigations of reservoirs for recrea- tional purposes--National Park Service	15,000	40,000
River investigations and supervision of activities at Imperial and Laguna Dams	24,414	24,414
Allocations of operation and maintenance expenses of multiple-purpose reservoirs to nonreimbursable purposes from July 1, 1952:		
Flood control	219,288	219,288
Navigation	32,571	32,571
All other	<u>3,203</u>	<u>20,677</u>
 Total	 <u>\$7,414,245</u>	 <u>\$57,113,901</u>

During the fiscal year 1953 certain adjustments were made between accounts at the projects, and these amounts are included as trans- actions for the fiscal year in the above tabulation.

General administrative expenses for fiscal year 1953 and cumulative to June 30, 1953, are summarized.

	Fiscal year <u>1953</u>	Cumulative to June 30, <u>1953</u>
Commissioner's offices:		
Washington, D.C.	\$1,896,677	\$24,567,476
Denver, Colorado	<u>653,537</u>	<u>4,441,088</u>
Total, Commissioner's offices	2,550,214	29,008,564
Regional offices	<u>2,544,080</u>	<u>18,858,437</u>
Total	<u>\$5,094,294</u>	<u>\$47,867,001</u>

Reclamation activities of the Commissioner's office in Washington are financed wholly from the nonreimbursable general administrative expense appropriation. The Commissioner's office in Denver and the regional offices are financed in part by advances of reimbursable funds from projects and in part by the nonreimbursable general administrative expense appropriations.

The significant groups of expenditures classified as nonreimbursable have been discussed in the report. Comments on operation of Colorado River Front Work and Levee System are included on pages 220 to 223, soil and moisture conservation operations on pages 223 to 225, and allocations of operation and maintenance expenses of multiple-purpose reservoirs on pages 216 to 220.

17. Matured installments on fixed obligations
for use of facilities

Through long-term contracts, water users and water users' organizations have contracted to repay the major portion of the Government's investment in irrigation facilities, other than those irrigation facilities that are to be repaid from water rentals.

The status of these contracts are:

	June 30	
	<u>1953</u>	<u>1952</u>
Repayment contracts:		
Construction	\$676,792,146	\$611,007,545
Rehabilitation and betterment	<u>13,964,042</u>	<u>17,289,882</u>
	<u>690,756,188</u>	<u>628,297,427</u>
Less unmatured charges:		
Construction water right	562,346,548	505,788,872
Water-right charges deferred	4,915,148	6,115,143
Rehabilitation and betterment	<u>13,589,634</u>	<u>17,121,495</u>
	<u>580,851,330</u>	<u>529,025,510</u>
Repayment contracts matured	<u>\$109,904,858</u>	<u>\$ 99,271,917</u>

18. Current liabilities

Accounts payable include the amounts accrued for earnings of construction contractors that have not been paid or transferred to special deposits as contract holdbacks; accrued payrolls; and unpaid amounts due to or earned by vendors or suppliers (including other projects of the Bureau) in connection with purchase, acquisition of equipment under other than a construction contract, the purchase of real estate, transportation, freight, and miscellaneous payables.

Other accrued and current liabilities at June 30, 1953, are comprised of:

Contract holdbacks pending satisfactory completion of contracts	\$13,378,673
Taxes withheld, including employees' FICA tax, and bond deductions	1,835,515
Other special deposits	<u>192,025</u>
Liabilities to be paid from special deposits	15,406,213
Accrued to States of Arizona and Nevada under Boulder Canyon Project Adjustment Act	1,191,667
Accrued interest on advances under Boulder Canyon Project Adjustment Act	<u>229,569</u>
Total	<u>\$16,827,449</u>

The Boulder Canyon Project Adjustment Act (43 U.S.C. 618a) provides for annual payments for 50 years of \$300,000 each to the States of Arizona and Nevada and \$500,000 to the Colorado River Development fund beginning with operating year ending May 31, 1938. The balance at June 30, 1953, is comprised of the payments due to the states and the fund for the 1953 operating year and \$91,667 for the month of June 1953 in the project's 1954 operating year.

In fiscal year 1953 the Bureau operated 30 irrigation projects or divisions of projects for the water users. At June 30, 1953, the balances due to water users for operations were \$1,683,114, and balances due from water users were \$873,585. (See pp. 197 to 199.)

19. Collections received in advance and other credits

Collections received in advance and other credits are summarized as follows:

	<u>June 30</u>	
	<u>1953</u>	<u>1952</u>
Collections in advance on maturing installments for repayment of construction charges	\$ 1,949,851	\$ 1,704,198
Collections in advance on water charges	2,219,534	1,314,591
Collections in advance on power charges--Boulder Canyon Project	5,222,829	5,808,472
Other advance collections and deferred credits	<u>6,086,717</u>	<u>7,046,419</u>
Total	<u>\$15,478,931</u>	<u>\$15,873,680</u>

Collections received in advance from water or other facility users, and unapplied profits from operations, to be applied as payments on amounts due for construction charges totaled \$1,949,851 at June 30, 1953.

Collections received from water users and unapplied profits from operations to be applied on water rental charges totaled \$2,219,534 at the same date. These advances may be applied either on water rental charges during construction or on water rental charges during operation and maintenance. Revenue billings made in advance of the operating year are also included in these balances.

Under the general regulations issued by the Secretary of the Interior in 1941, power allottees at Hoover Dam could prepay future obligations for amortization and replacement of the investment in generating machinery. The advances for the allottee's obligations would be amortized as they became due, and interest would be credited for unamortized advances. The cities of Los Angeles, Glendale, and Pasadena have prepaid the obligations for the repayment period of 50 years, and these amounts were used by the project to repay advances for construction by the United States Government. The transactions relating to the advances are summarized as follows:

<u>Allottee</u>	<u>Original advances</u>	<u>Interest credited at 3 percent</u>	<u>Amortization for obligations</u>	<u>Balance June 30, 1953</u>
City of Los Angeles	\$8,506,302	\$1,639,326	\$5,708,996	\$4,436,632
City of Glendale	500,000	218,972	330,253	388,719
City of Pasadena	<u>490,000</u>	<u>193,439</u>	<u>285,961</u>	<u>397,478</u>
Total	<u>\$9,496,302</u>	<u>\$2,051,737</u>	<u>\$6,325,210</u>	<u>\$5,222,829</u>

In permitting the advances and allowing interest at 3 percent, the project, in effect, has a long-term debt. The advances were used to retire advances by the United States Government drawing 3 percent interest, and the amortization of the advances take the place of revenues that would be received and would be used to retire the Government's investment. The allottees are, therefore, receiving the margin between the interest earned and interest cost which would otherwise have gone to the Government.

Advance billings and receipts and other deferred items as well as amounts for which additional information is required to effect final disposition are included in the other advance collections and deferred credits.

20. Accumulated provisions for depreciation, replacement, and other purposes

The accumulated provisions for depreciation, replacement, and other purposes are classified as follows:

	June 30	
	<u>1953</u>	<u>1952</u>
Accumulated provisions for:		
Depreciation	\$30,035,418	\$10,725,935
Replacement	8,801,855	16,542,852
Reclassification of project lands	18,327,651	7,422,778
Excess of original cost over fair value of property	2,847,729	2,847,729
Accrued leave	-	<u>1,374,236</u>
Total	<u>\$60,012,653</u>	<u>\$38,913,530</u>

Comments on the policy of the Bureau of Reclamation and on the accumulated amounts for depreciation and replacement are included in the section of the report on "Accounting and financial policy." (See pp. 244 to 249.)

Construction costs originally reimbursable totaling \$18,327,651 are not recoverable through reclassifications of project lands as nonproductive under acts of the Congress and have been recorded by the Bureau in an account entitled "Reserve for replacement deductions authorized." These transactions are discussed in pages 161 to 173 of this report.

Certain power facilities of Basic Magnesium Plant at Henderson, Nevada, were transferred to the Bureau from General

Services Administration in accordance with the act of June 29, 1948 (62 Stat. 1132). The excess of the original cost over the fair value determined by the Secretary of the Interior has been recorded in a separate account. This procedure complies with the regulations of the Federal Power Commission requiring that power facilities be recorded at the cost to persons originally devoting them to service.

Several Bureau projects, including Boulder Canyon and Columbia Basin, had made partial provision for the liability for leave accrued to employees. At these locations, leave was accrued by charges to the cost accounts and recorded in the accumulated provision for accrued leave account. As leave was taken, the account was charged. At no time, however, did the balance in the account represent the actual liability of the respective projects for the accumulated leave to employees. In fiscal year 1952 the Bureau adopted the policy of making no provision for accrued leave in the accounts at any project. In accordance with this policy, the remaining balances in the accounts of the projects were closed out during fiscal year 1953.

21. Contributions in aid of project development and construction

Contributions in cash, property, or services for project development and construction are received from states, municipalities, associations, and individuals. These contributions totaled \$17,252,669 at June 30, 1953, an increase of \$1,283,279 from the

prior year. The principal contributions received by the Bureau are as follows:

Metropolitan Water District of Los Angeles--for construction of Parker Dam and Reservoir	\$12,072,310
Kuhn Irrigation and Canal Company and Twin Falls Canal Company for raising Jackson Lake Dam	780,062
United Mexican States for construction of levees and water works in connection with the Colorado River Front Work and Levee System	630,665
South California Edison Company for construction and modification of electrical plant at Boulder Canyon Project	362,439
State of Washington for preconstruction work prior to the availability of Government funds for the Columbia Basin Project	313,440
El Paso County Water Improvement District No. 1 and Elephant Butte Irrigation District for construction of irrigation works for the Rio Grande Project	269,232
Public Service Company of Colorado for construction of Grand Valley Power Plant	<u>210,500</u>
Total	14,638,648
Other contributions for investigations, planning of project works, or construction, less than \$200,000 each	<u>2,634,021</u>
Total, as above	<u>\$17,272,669</u>

22. Power and water operations

The statements of revenues and expenses for the power and water operations are based on the accounts of the Bureau that are maintained for these operations. To the extent practicable the accounts for power operations are maintained in accordance with the uniform system of accounts prescribed by the Federal Power Commission under the Federal Power Act. In this connection, however, it should be noted that:

a. Construction costs on certain of the projects have been allocated to power and nonpower purposes tentatively by the Bureau of Reclamation. When allocations are approved by the Secretary of

the Interior, the accounts and financial statements may require adjustment.

b. Depreciation on plant in service was not provided before July 1, 1952, and the amounts recorded before that date were based on provisions for replacements expected to be made in the period for repayment of construction costs. Because the provisions for these replacements are less than the amounts to be recorded based on depreciating the costs of plant within the service lives, the fiscal year 1952 and cumulative amounts at June 30, 1953, of excess of revenues over expenses are overstated. During fiscal year 1953 the Boulder Canyon Project continued to use the provisions for replacement, and depreciation was not recorded at the Hungry Horse Project. (See pp. 244 to 249.)

c. An allocation of revenues necessary to amortize the power portion of the Government's investment in the Corps' constructed and operated Fort Peck Project had not been made.

d. Interest on the net unpaid Federal investment with appropriate charges to property costs (interest during construction) and to expense is computed and recorded only at the Boulder Canyon Project. The payment of interest on unpaid advances by the Treasury is required by the Boulder Canyon Project Act. At the Columbia Basin and Hungry Horse Projects interest is computed only on the property costs and operating expenses allocated to commercial power, and is recorded in memorandum records under an agreement with Bonneville Power Administration for the purpose of presenting statements on the results of the Columbia River Power

System. These amounts have not been included in the statements in this report. The remaining projects have not computed or recorded interest on investment to June 30, 1953. (See pp. 249 to 251.)

e. Under Government accounting procedures the costs of administrative and other services rendered by other Federal agencies are not distributed or charged to the agencies or projects benefiting from such services. It is not the practice of the Bureau of Reclamation to include in the accounts amounts incurred by other Government agencies and not assignable to the projects pursuant to law or administrative policy. Similarly, general administrative expenses of regional offices and of the Washington, D.C., and Denver offices are not included in project property costs and operating expenses.

23. Nonoperating income and expenses

The net nonoperating income of \$649,360 for fiscal year 1953 is comprised of rentals of grazing and farming lands, rental of water, timber sales, boat permits, and other miscellaneous income accruing to the United States Government. During fiscal year 1953 amounts of similar nature totaling \$408,312 were recorded as nonoperating income that is distributable to water users generally as reduction of indebtedness in accordance with repayment contracts.

24. All other income and expenses

The net other income of \$83,770 for fiscal year 1953 is comprised of interest and penalties, construction charges forfeited, and other income accruing to the United States Government. During fiscal year 1953 amounts totaling \$126 were recorded as all other income that is distributable to water users.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

STATEMENT OF EXCESS OF REVENUES OVER DEDUCTIONS, BY PROJECTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1953

Project and state	Excess of revenues over deductions at June 30, 1952	Power operations	Water operations	Nonoperating income and expenses	All other income and expenses	Adjustments applicable to prior years	Distributions	Excess of revenues over deductions at June 30, 1953
Arnold, Oregon	\$ -185,341	-	-	\$ 1,838	\$ 11	-	-	\$ 7,922
Austin, W.C., Oklahoma	6,578	-	-	-	-	-	-	6,678
Baker, Oregon	7,744	-	-	-	-	7,744	-	141,688
Balmorhea, Texas	141,588	-	-	2,035	-	-60	-1,845	2,082
Belle Fourche, South Dakota	2,082	-	-	-	-	-	-	3,081,171
Bitter Root, Montana	2,865,466	155,547	-	53,590	3,606	2,962	-	-
Boise, Idaho-Oregon	-	-	-	-	-	-	-	-
Boulder Canyon:	-	-	-	-	-	-	-	-
All-American Canal System,	-	-	-	-	-	-	-	-
California	25,524	-	-	4,584	-	-1,119,776	-	-1,089,668
Boulder City, Nevada	-	-	-	-	-97,108	-	-	-97,108
Hoover Dam and Power Plant,	-	-	-	-	-	-	-	-
Arizona-Nevada	12,336,160	2,782,990	-	1,694	-	-203,961	-	14,915,189
Buffalo Rapids (WCU), Montana	2,576	-	-	-	-	-96,983	-	-95,042
Burford-Trenton (Old), North Dakota	572	-	-	860	-	-	-	2,576
Burford-Trenton (WCU), North Dakota	15	-	-	-	-	-	-	1,432
Burnt River, Oregon	2,633	-	-37,040	-	-	-	-	15
Cachuma, California	133,941	-	-	3,582	212	-	-	-34,394
Carlsbad, New Mexico	41,732,513	6,204,451	-1,044,074	-	7,726	555,238	-	137,735
Central Valley, California	3,265,543	-132,807	-41,877	159	5,805	708	-	47,455,352
Colorado-Big Thompson, Colorado	320	-	-	-	-	-	-	3,097,531
Colorado River, Texas	51,743,133	7,084,199	-	45,638	7,728	-	-	59,204,791
Columbia Basin, Washington	426,975	14,756	-5,355	101,901	140	324,093	-	543,772
Deschutes, Oregon	-	-	-	-	-	-	-	-5,355
Eden, Wyoming	3,609,433	995,807	-	-	2,039	-153,949	-	4,451,251
Fort Peck, Montana-North Dakota	-	-	-	-	-	-	-	2,040
Frenchtown, Montana	2,500	-	-	-	-	-	-	2,500
Fruitgrowers Dam, Colorado	1,982	-	-	-	-	-	-	1,982
Garden City, Kansas	93,658	-	-	50,557	5,082	756,850	-	906,147
Gila, Arizona	102,545	-	-	12,494	20	-125	-24,105	90,829
Grand Valley, Colorado	35,352	-	-	-	-	-	-	35,352
Humboldt, Nevada	-	652,970	-	-	-	-	-	652,970
Hungry Horse, Montana	134,410	-	-	3,165	-	-	-2,305	135,270
Runtley, Montana	1	-	-	-	-	-	-	109
Hyrum, Utah	4,916,877	469,058	-45,973	1,248	482	-48,644	-	5,993,048
Intake (WCU), Montana	4,583,221	-	-	-	-	-	-	13,571
Kendrick, Wyoming	245,727	-	-	457,701	54,070	1,731,170	-	6,826,862
King Hill, Idaho	3,389	-	-	829	237	-	-492	246,301
Klamath, Oregon-California	359,836	-	-	16	-	-19,208	-	-15,803
Lower Yellowstone, Montana-North Dakota	3,810,521	97,140	6,001	19,981	417	8,198	-36,975	357,458
Mancos (WCU), Colorado	-11,595	-	-	61,405	1,854	-1,341,591	-904,358	1,724,971
Milk River, Montana	39	-	-	-	-	26,390	-	14,795
Minidoka, Idaho-Wyoming	633,287	75,093	-82,433	46,047	20,747	-5,089	-	687,624
Mirage Flats, Nebraska	162,919	-	-	-	-	-	-6,118	157,163
Missoula Valley (WCU), Montana	683,738	92,155	-	362	-	-	-	381,002
Missouri River Basin, various	-	-	-	22,172	602	-	-	-
Moon Lake, Utah	-	-	-	-	-	-	-	-
Newlands, Nevada	-	-	-	-	-	-	-	-
Newton, Utah	-	-	-	-	-	-	-	-
North Platte, Wyoming-Nebraska	-	-	-	-	-	-	-	-

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

STATEMENT OF EXCESS OF REVENUES OVER DEDUCTIONS, BY PROJECTS (continued)

FOR THE FISCAL YEAR ENDED JUNE 30, 1953

<u>Project and state</u>	<u>Excess of revenues over deductions at June 30, 1952</u>	<u>Power operations</u>	<u>Water operations</u>	<u>Nonoperating income and expenses</u>	<u>All other income and expenses</u>	<u>Adjustments applicable to prior years</u>	<u>Distributions</u>	<u>Excess of revenues over deductions at June 30, 1953</u>
Ogden River, Utah	\$ 49,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,313
Okanogan, Washington	105,288	-	-	84	-	-	-	105,372
Orland, California	100,949	-	-	721	4,019	-138	-	105,551
Owyhee, Oregon-Idaho	52,326	-	-	3,210	30	-	-	55,566
Palisades, Idaho-Wyoming	10,707	-	-	1,867	-	-	-	12,574
Paonia, Colorado	-	-	-	5	-	-	-	5
Parker-Davis, Arizona-Nevada-California	11,359,944	1,879,700	-	-	27,655	1,489,512	-	14,756,811
Pine River, Colorado	22,850	-	-	1,852	2,325	-170	-	26,857
Provo River, Utah	209,653	-	112,972	71,004	-	1,015,633	-	1,409,262
Rapid Valley (WCU), South Dakota	2,545	-	-	389	-	466	-	3,400
Rathdrum Prairie, Idaho	396	-	-	-	-	-	-	396
Rio Grande, New Mexico-Texas	2,971,464	-28,676	-	4,994	587	-19,911	-	2,928,458
Riverton, Wyoming	577,859	-10,325	-5,651	2,205	141	-2,637	-	561,592
Salt River, Arizona	3,466,510	-	-	-	-	-	-	3,466,510
Sanpete, Utah	1,735	-	-	-	9	-	-	1,744
Scofield (WCU), Utah	-259	-	-	-	-	-	-	-259
Shoshone, Wyoming-Montana	3,566,528	255,228	11,368	15,726	880	-202,177	-	3,647,553
Strawberry Valley, Utah	342,097	-	-	-	-	-	-	342,097
Sun River, Montana	163,532	-	-	11,746	-	-	-	175,278
Truckee Storage, Nevada-California	1,030	-	-	425	-	-	-635	820
Tucumcari, New Mexico	-248,877	-	-137,500	26,492	1,091	2,617	-	-356,177
Umatilla, Oregon	187,329	-	-	423	-	-	-	187,752
Uncompahgre, Colorado	495,881	-	-	2,949	502	-	-1,496	497,836
Vale, Oregon	35,646	-	-	2,040	-	-	-	37,686
Weber River, Utah	7,727	-	-	-	-	-	-	7,727
Williston, North Dakota	16,771	-	-	-	-	-	-	16,771
Yakima, Washington	1,544,656	56,733	-	-404	8	4,096	-	1,605,080
Yuma, Arizona-California	1,012,926	15,429	-	12,957	328	131,330	-31,289	1,141,681
Yuma Auxiliary, Arizona	919,025	-	-	144	2,935	1,710	-	928,914
Total	158,851,212	20,659,448	-1,269,562	1,050,730	54,181	2,623,047	-1,009,618	180,950,438
Nonproject activities:								
Commissioner's and regional offices	3,130,647	-	-	-	28,108	263	-	3,159,018
General investigations (RF)	35,038	-	-	626	-	-	-	35,664
General investigations (CRDF)	2,182	-	-	319	-	-	-	2,501
Miscellaneous and inactive	12	-	-	-	-	-	-	12
Centralized projects activities	852,075	-	-	-	1,607	-331	-	853,351
General administrative expense	68,584	-	-	5,997	-	-7	-	74,574
Total	4,088,538	-	-	6,942	29,715	-75	-	4,125,120
Total	\$162,939,750	\$20,659,448	-\$1,269,562	\$1,057,672	\$83,896	\$2,622,972	-\$1,009,618	\$185,084,358

(-) Excess of deductions over revenues.

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

SCHEDULE 5

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

STATEMENT OF POWER OPERATIONS

FOR THE FISCAL YEARS ENDED JUNE 30, 1953 AND 1952 (notes 1 and 22)

	1953			1952		
	Mkwh	Per kwh (mills)	Total	Mkwh	Per kwh (mills)	Total
REVENUES:						
Sales of electric energy:						
Private electric utilities	5,244,892	2.84	\$14,885,886	5,362,740	2.96	\$15,853,605
Bonneville Power Administration	13,366,642	.89	11,881,000	14,080,546	.79	11,100,000
State agencies	2,349,492	2.75	6,457,294	1,817,402	3.16	5,749,957
Municipal utilities	3,044,779	1.63	4,949,524	2,703,333	1.87	5,067,015
Cooperative utilities	466,793	6.22	2,904,582	352,102	6.37	2,243,072
Public authorities	541,551	3.99	2,162,601	715,044	2.94	2,099,079
Commercial and industrial	85,394	5.59	477,492	74,142	5.88	436,345
Other Federal agencies	68,694	3.59	246,917	100,733	4.17	419,802
All other sales	6,641	5.99	39,803	4,967	6.24	30,897
Total outside sales	25,174,878	1.75	44,005,099	25,211,009	1.71	42,999,772
Project use and interproject sales	675,593	1.42	957,980	121,195	2.56	310,263
Total sales of electric energy	25,850,471	1.74	44,963,079	25,332,204	1.71	43,310,035
Rents and other revenues			1,524,421			625,938
Total operating revenues			46,487,500			43,945,973
DEDUCTIONS:						
Production expenses:						
Direct expenses			4,116,550			4,694,199
Allocated from multiple-purpose operations			555,213			674,696
Purchased power			1,187,997			2,748,153
Transmission expense			3,113,890			116,363
Customers accounting and collecting			153,393			44,011
Power-marketing expenses			64,981			
Administrative and general expenses:						
Direct expenses			2,121,126			2,255,554
Allocated from multiple-purpose operations			401,751			4,246
Property losses chargeable to operations			4,246			
Provisions for replacement and depreciation:						
Production plant			4,884,930			3,780,151
Transmission plant			3,712,336			
Total operating revenue deductions			20,319,413			14,317,377
EXCESS OF OPERATING REVENUES OVER OPERATING REVENUE DEDUCTIONS			26,168,087			29,628,596
OTHER DEDUCTIONS:						
Interest expenses (net)			3,805,219			3,599,054
Payments to states and Colorado River Development fund			1,100,000			1,100,000
Nonutility expenses (net)			601,420			239,521
Total other deductions			5,506,639			4,938,575
EXCESS OF REVENUES OVER DEDUCTIONS FOR POWER OPERATIONS			\$20,661,448			\$24,690,021

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

CUMULATIVE EXCESS OF REVENUES OVER DEDUCTIONS FOR POWER OPERATIONS, BY PROJECTS,

TO JUNE 30, 1953,

AND REVENUES, DEDUCTIONS, AND EXCESS OF REVENUES OVER DEDUCTIONS

FOR FISCAL YEARS 1953 AND 1952 (notes 1 and 22)

Project	Cumulative excess of revenues over deductions, June 30, 1953	Fiscal year 1953			Fiscal year 1952		
		Revenues	Deductions	Excess of revenues over deductions	Revenues	Deductions	Excess of revenues over deductions
<u>ACCRUING TO THE U.S. GOVERNMENT:</u>							
Boise, Idaho-Oregon	\$ 2,032,840	\$ 562,659	\$ 407,112	\$ 155,547	\$ 644,560	\$ 225,535	\$ 419,025
Boulder Canyon, Arizona-California-Nevada	17,228,336	10,305,198	7,522,208	2,782,990	9,340,873	7,333,729	2,007,144
Central Valley, California	49,071,973	8,905,538	2,701,087	6,204,451	9,922,628	1,688,774	8,233,854
Colorado-Big Thompson, Colorado	3,212,585	780,291	913,098	-132,807	1,421,459	1,385,030	36,429
Columbia Basin, Washington	59,447,794	11,322,430	4,238,231	7,084,199	11,105,345	2,937,591	8,167,754
Fort Peck, Montana-North Dakota	4,451,056	1,972,937	977,130	995,807	1,543,739	685,506	858,233
Hungry Horse, Montana	652,971	825,889	172,919	652,970	-	-	-
Kendrick, Wyoming	5,522,762	762,850	293,793	469,057	1,363,842	533,082	830,760
Minidoka, Idaho-Wyoming (unit 7)	508,621	273,163	254,639	18,524	94,297	47,445	46,852
Missouri River Basin, various	677,602	2,395,747	2,320,654	75,093	826,794	464,569	362,225
North Platte, Wyoming-Nebraska	98,945	-	-	-	-	-	-
Okanogan, Washington	953	-	-	-	-	-	-
Parker-Davis, Arizona-Nevada-California	13,134,379	6,401,069	4,521,369	1,879,700	6,090,153	3,020,257	3,069,896
Rio Grande, New Mexico-Texas	2,697,940	1,041,617	1,070,293	-28,676	778,005	812,563	-34,558
Riverton, Wyoming	521,355	64,949	75,273	-10,324	199,576	167,106	32,470
Shoshone, Wyoming-Montana	3,196,318	425,409	170,181	255,228	521,056	201,662	319,394
Strawberry Valley, Utah	16,309	-	-	-	-	-	-
Yakima, Washington	706,342	76,299	19,566	56,733	62,171	18,044	44,127
Yuma, Arizona-California	375,312	-	-	-	-	-	-
Total	163,554,393	46,116,045	25,657,553	20,458,492	43,914,498	19,520,893	24,393,605
<u>DISTRIBUTABLE TO EITHER THE FACILITY USERS OR THE U.S. GOVERNMENT, THE DISTRIBUTION NOT YET DETERMINED:</u>							
Deschutes, North unit, Oregon	97,517	14,756	-	14,756	15,135	-	15,135
Minidoka, Idaho-Wyoming (units 1-6, inclusive)	91,483	433,682	355,066	78,616	459,093	375,237	83,856
Newlands, Idaho	20,610	-	-	-	-	-	-
North Platte, Wyoming-Nebraska	457,115	482,048	389,893	92,155	552,428	378,680	173,748
Salt River, Arizona	1,313,685	-	-	-	-	-	-
Yuma, Arizona	26,235	58,558	43,129	15,429	60,040	36,363	23,677
Total	2,006,645	989,044	788,088	200,956	1,086,696	790,280	296,416
Total	\$165,561,038	\$47,105,089	\$26,445,641	\$20,659,448	\$45,001,194	\$20,311,173	\$24,690,021

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

STATEMENT OF POWER OPERATIONS, BY PROJECTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1953 (notes 1 and 22)

	Combined Bureau projects	Elimi- nations	Total	Boise	Boulder Canyon	Central Valley	Columbia Basin	Deschutes	Fort Peck	Hungry Horse	Minidoka	North Platte	Parker- Davis	Rio Grande	Yakima	Yuma	Missouri River Basin Integrated System
REVENUES:																	
Sales of electric energy:																	
Private electric utilities	\$14,885,886	\$ -	\$14,885,886	\$232,740	\$ 2,470,881	\$7,790,689	\$ -	\$ -	\$1,084,684	\$ -	\$ 23,451	\$ -	\$1,048,127	\$ 602,153	\$44,351	\$ -	\$1,583,310
Bonneville Power Administration	11,881,000	-	11,881,000	-	-	-	11,100,000	-	-	781,000	-	-	-	-	-	-	-
State agencies	6,457,294	-	6,457,294	-	2,940,552	9,394	-	-	-	-	-	-	3,507,078	-	-	-	277
Municipal utilities	4,949,524	-	4,949,524	-	4,015,039	-	-	-	-	-	213,452	250,385	-	49,325	-	-	421,632
Cooperative utilities	2,904,582	-	2,904,582	4,063	-	-	-	-	784,810	-	144,382	154,322	-	262,846	-	-	1,554,153
Public authorities	2,162,601	-	2,162,601	1,008	724,251	763,329	-	-	97,749	-	60,370	-	253,230	122,013	19,800	381	129,425
Commercial and industrial	477,492	-	477,492	-	-	-	-	-	-	35,725	3,754	70,565	100,590	2,203	-	25,776	225,373
Other Federal agencies	246,917	-	246,917	4	-	-	-	-	-	-	-	-	246,913	-	-	-	-
All other sales	39,803	-	39,803	2,941	-	-	-	-	-	7,566	1,400	1,280	9,425	2,232	52	453	14,454
Total outside sales	44,005,099	-	44,005,099	240,756	10,150,723	8,563,412	11,100,000	-	1,967,243	824,291	446,809	476,552	5,165,413	1,040,472	64,203	26,610	3,939,615
Project use and interproject sales	957,980	617,589	1,575,569	315,047	91,917	341,429	221,815	-	1,656	1,598	255,779	174	108,783	1,132	-	31,659	204,554
Allocation of gross revenues of MRB system	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total sales of electric energy	44,963,079	617,589	45,580,668	555,803	10,242,640	8,904,841	11,321,815	-	1,968,899	825,889	702,588	476,726	5,274,196	1,041,604	64,203	58,269	4,143,169
Rents and other revenues	1,524,421	-	1,524,421	6,856	62,558	697	615	14,756	4,038	-	4,257	5,322	1,126,873	13	12,096	259	266,035
Total operating revenues	46,487,500	617,589	47,105,089	562,659	10,305,198	8,905,538	11,322,430	14,756	1,972,937	825,889	706,845	482,048	6,401,069	1,041,617	76,299	58,558	4,409,204
DEDUCTIONS:																	
Production expenses:																	
Direct expense	4,116,550	-	4,116,550	88,627	1,361,994	369,883	792,272	-	-	109,322	59,064	65,760	606,064	62,691	15,626	29,069	556,178
Allocated from multiple-purpose operations	555,213	-	555,213	5,668	-	17,250	441,643	-	-	4,449	-	23,275	-	9,382	-	-	53,546
Purchased power	1,187,997	617,589	1,805,586	-	-	-	-	160,125	-	-	433,051	170,215	15,889	629,555	-	-	398,751
Transmission expenses	3,113,890	-	3,113,890	79,621	120,208	416,531	251,403	412,969	8,608	27,824	45,473	913,670	87,563	136	322	749,002	
Customers accounting and collecting	153,393	-	153,393	-	-	24,230	-	21,395	-	7,733	5,851	26,327	2,067	27	-	-	65,753
Power-marketing expenses	64,981	-	64,981	-	-	32,154	-	6,964	-	-	3,713	3,643	-	-	-	-	18,557
Administrative and general expenses:																	
Direct expenses	2,121,126	-	2,121,126	50,685	487,587	213,014	299,989	-	122,955	584	41,089	24,709	470,804	75,088	3,777	4,879	325,956
Allocated from multiple-purpose operations	401,751	-	401,751	-	-	31,140	289,139	-	-	49,956	-	-	-	11,382	-	-	20,134
Property losses chargeable to operations	4,246	-	4,246	-	-	4,246	-	-	-	-	-	-	-	-	-	-	-
Provisions for replacement and depreciation:																	
Production plant	4,884,930	-	4,884,930	150,251	495,170	722,825	1,781,975	-	-	-	19,519	21,133	1,047,680	46,270	-	6,356	583,751
Transmission plant	3,715,336	-	3,715,336	32,260	93,315	706,919	-	-	252,722	-	21,425	29,764	1,437,292	146,295	-	1,242	684,411
Total operating revenue deductions	20,319,413	617,589	20,937,002	407,112	2,558,274	2,538,192	3,856,421	-	977,130	172,919	609,705	389,893	4,521,369	1,070,293	19,566	43,129	3,778,001
EXCESS OF OPERATING REVENUES OVER OPERATING REVENUE DEDUCTIONS																	
	26,168,087	-	26,168,087	155,547	7,746,924	6,367,346	7,466,009	14,756	995,807	652,970	97,140	92,155	1,879,700	-28,676	56,733	15,429	636,203
OTHER DEDUCTIONS:																	
Interest expenses (net)	3,805,219	-	3,805,219	-	3,805,219	-	-	-	-	-	-	-	-	-	-	-	-
Payments to states and CRDP	1,100,000	-	1,100,000	-	1,100,000	-	-	-	-	-	-	-	-	-	-	-	-
Nonutility expenses (net)	603,420	-	603,420	-	58,715	162,825	381,810	-	-	-	-	-	-	-	-	-	-
Total other deductions	5,508,639	-	5,508,639	-	4,963,934	162,825	381,810	-	-	-	-	-	-	-	-	-	-
EXCESS OF REVENUES OVER DEDUCTIONS FOR POWER OPERATIONS																	
	\$20,659,448	\$ -	\$20,659,448	\$155,547	\$ 2,782,990	\$6,204,521	\$ 7,084,199	\$14,756	\$ 995,807	\$652,970	\$ 97,140	\$ 92,155	\$1,879,700	\$ -28,676	\$56,733	\$15,429	\$ 636,203

DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

STATEMENT OF POWER OPERATIONS, BY PROJECTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1953 (notes 1 and 22)

	Components of Missouri River Basin Integrated System				
	Colorado- Big Thompson	Kendrick	Riverton	Shoshone	MRB Divisions
REVENUES:					
Sales of electric energy:					
Private electric utilities	\$ -	\$ -	\$ -	\$ -	\$1,588,810
Bonneville Power Administration	-	-	-	-	-
State agencies	-	-	-	-	270
Municipal utilities	-	-	-	-	421,623
Cooperative utilities	-	-	-	-	1,554,159
Public authorities	-	-	-	-	120,420
Commercial and industrial	-	-	-	-	238,879
Other Federal agencies	-	-	-	-	-
All other sales	-5	-	-	-	14,459
Total outside sales	-5	-	-	-	3,938,620
Project use and interproject sales	-	-	-	-	204,550
Allocation of gross revenues of MRB system	780,132	762,850	64,949	425,409	-2,033,340
Total sales of electric energy	780,127	762,850	64,949	425,409	2,109,830
Rents and other revenues	164	-	-	-	285,917
Total operating revenues	780,291	762,850	64,949	425,409	2,395,747
DEDUCTIONS:					
Production expenses:					
Direct expense	173,601	85,250	56,562	86,607	154,158
Allocated from multiple-purpose operations	42,459	4,573	-	1,300	5,214
Purchased power	-	-	-	-	396,751
Transmission expenses	-	-	-	-	749,002
Customers accounting and collecting	-	-	-	-	65,763
Power-marketing expenses	-	-	-	-	18,507
Administrative and general expenses:					
Direct expenses	73,883	15,427	6,040	6,183	224,433
Allocated from multiple-purpose operations	16,796	-	-	-	3,338
Property losses chargeable to operations	-	-	-	-	-
Provisions for replacement and depreciation:					
Production plant	289,447	62,829	7,338	41,358	192,779
Transmission plant	316,912	125,714	5,333	34,733	510,709
Total operating revenue deductions	913,098	293,793	75,273	170,181	2,320,654
EXCESS OF OPERATING REVENUES OVER OPERATING REVENUE DEDUCTIONS	-132,807	469,057	-10,324	255,228	75,093
OTHER DEDUCTIONS:					
Interest expenses (net)	-	-	-	-	-
Payments to states and CRDF	-	-	-	-	-
Nonutility expenses (net)	-	-	-	-	-
Total other deductions	-	-	-	-	-
EXCESS OF REVENUES OVER DEDUCTIONS FOR POWER OPERATIONS	-132,807	469,057	-10,324	255,228	75,093

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

POWER PLANTS, GENERATING UNITS, INSTALLED CAPACITIES, AND GROSS GENERATION

FOR THE FISCAL YEAR ENDED JUNE 30, 1953

<u>Project and state</u>	<u>Number of plants</u>	<u>Number of generating units</u>	<u>Percent of total</u>	<u>Capacity</u>		<u>Percent of total</u>	<u>Generation (Mkwh)</u>	
				<u>Installed (kilowatts)</u>	<u>Increase in fiscal year 1953</u>		<u>Gross generation</u>	<u>Increase in fiscal year 1953</u>
Boise, Idaho-Oregon	3	7	.83	36,500	-	.77	198,268	-7,901
Boulder Canyon, Arizona-California-Nevada	1	18	28.27	1,249,800	82,500	23.88	6,171,688	758,356
Central Valley, California	2	10	10.27	454,000	-	9.25	2,391,289	-322,845
Colorado-Big Thompson, Colorado	3	6	1.69	74,700	-	.62	159,810	36,891
Columbia Basin, Washington	1	21	44.65	1,974,000	-	52.88	13,667,506	-797,844
Davis, Arizona-California-Nevada	1	5	5.09	225,000	-	6.16	1,592,775	208,131
Hungry Horse, Montana	1	2	3.22	142,500	142,500	.52	135,150	135,150
Kendrick, Wyoming	1	3	.73	32,400	-	.58	149,697	-45,774
Minidoka, Idaho-Wyoming	1	7	.30	13,400	-	.39	100,005	-18,940
Missouri River Basin, various	3	6	1.18	52,200	15,000	.88	228,827	19,378
North Platte, Wyoming-Nebraska	2	6	.14	6,200	-	.12	31,001	518
Parker, Arizona-California	1	4	2.71	120,000	-	3.22	832,424	180,081
Rio Grande, New Mexico-Texas	1	3	.55	24,300	-	.20	51,046	30,885
Riverton, Wyoming	1	2	.04	1,600	-	.06	16,407	413
Shoshone, Wyoming-Montana	2	4	.24	10,600	-	.31	79,834	-22,639
Yakima, Washington	1	1	.05	2,400	-	.10	26,425	960
Yuma, Arizona-California	1	2	.04	1,600	-	.06	15,496	1,315
Total	26	107	100.00	4,421,200	240,000	100.00	25,847,648	156,135

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

CUMULATIVE EXCESS OF REVENUES OVER DEDUCTIONS IN OPERATION
OF WATER SUPPLY FACILITIES FOR IRRIGATION, BY PROJECTS, TO JUNE 30, 1953,
AND REVENUES, DEDUCTIONS, AND EXCESS OF REVENUES OVER DEDUCTIONS
FOR FISCAL YEARS 1953 AND 1952 (notes 1 and 22)

	Cumulative excess of revenues over deductions, June 30, 1953	Fiscal year 1953		Excess of revenues over deductions	Fiscal year 1952		Excess of revenues over deductions
		Revenues	Deductions		Revenues	Deductions	
ACTIVE PROJECTS:							
Cachuma, California	\$ -9,354	\$ 10,680	\$ 22,167	\$ -11,487	\$ 2,133	\$ -	\$ 2,133
Central Valley, California	-1,655,689	2,175,813	3,230,745	-1,054,932	1,089,049	1,891,479	-802,430
Colorado-Big Thompson, Colorado	-147,601	99,428	141,305	-41,877	4,323	89,294	-84,971
Eden, Wyoming	-5,354	-	5,354	-5,354	-	-	-
Kendrick, Wyoming	-267,245	42,967	88,940	-45,973	-	-	-
Missouri River Basin:							
Kansas District	-227,085	22,883	104,807	-81,924	14,002	160,465	-146,463
Yellowstone District	-4,913	-	8,184	-8,184	-	-	-
Provo River, Utah	1,207,585	112,972	-	112,972	-	-	-
Riverton, Wyoming	-8,279	24,866	30,517	-5,651	22,181	27,762	-5,581
Shoshone, Wyoming-							
Montana	-53,133	70,950	59,582	11,368	62,748	58,695	4,053
Tuolumeari, New Mexico	-552,468	83,083	220,582	-137,499	207,072	223,060	-15,988
Total, active projects	-1,723,536	2,643,642	3,912,183	-1,268,541	1,401,508	2,450,755	-1,049,247
INACTIVE PROJECTS:							
Boise, Idaho-Oregon	183,973	-	-	-	-	-	-
Klamath, Oregon	5,850	-	-	-	-	-	-
Missoula Valley (WCU), Montana	39	-	-	-	-	-	-
North Platte, Wyoming-							
Nebraska	-743,294	-	-	-	-	-	-
Rapid Valley, South Dakota	720	-	-	-	-	-	-
Umatilla, Oregon	53,903	-	-	-	-	-	-
Yakima, Washington	33,135	-	-	-	-	-	-
Total, inactive projects	-465,674	-	-	-	-	-	-
Total, all projects	-\$2,189,210	\$2,643,642	\$3,912,183	-\$1,268,541	\$1,401,508	\$2,450,755	-\$1,049,247

(-) Excess of deductions over revenues.

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

STATEMENT OF IRRIGATION OPERATIONS, BY PROJECTS

FOR FISCAL YEAR ENDED JUNE 30, 1953 (notes 1 and 22)

	<u>Total</u>	<u>Cachuma</u>	<u>Central Valley</u>	<u>Colorado- Big Thompson</u>	<u>Eden</u>	<u>Kendrick</u>	<u>Projects</u>		<u>Provo River</u>	<u>Riverton</u>	<u>Shoshone</u>	<u>Tucumcari</u>
							<u>Missouri River Basin</u>	<u>Yellow-stone District</u>				
REVENUES:												
Rental of water	\$2,619,085	\$10,680	\$2,157,447	\$ 99,302	\$ -	\$42,967	\$ 22,286	\$ -	\$112,972	\$24,144	\$70,039	\$ 79,248
Rental of buildings	9,392	-	3,752	126	-	-	597	-	-	668	1,100	3,149
Miscellaneous income	852	-	156	-	-	-	-	-	-	-	10	686
Interest and penalties	14,747	-	14,458	-	-	-	-	-	-	97	192	-
Discounts	-434	-	-	-	-	-	-	-	-	-43	-391	-
Total operating revenues	2,643,642	10,680	2,175,813	99,428	-	42,967	22,883	-	112,972	24,866	70,950	83,083
DEDUCTIONS:												
Storage system:												
Direct expense	3,846	-	-	-	2,356	1,490	-	-	-	-	-	-
Allocated from multiple-purpose operations	119,247	-	92,891	18,812	-	-	7,408	-	-	-	136	-
Other joint expense (net)	226	-	-	-	-	-	-	-	-	226	-	-
Carriage system:												
Direct expense	561,307	17,307	405,907	8,175	2,974	31,104	54,839	-	-	4,130	21,573	15,298
Allocated from multiple-purpose operations	854,124	-	777,541	76,583	-	-	-	-	-	-	-	-
Other joint expense (net)	2,209	-	-	-	-	-	-	-	-	3,384	-1,175	-
Distribution system:												
Direct expense	198,077	-	-	-	-	27,611	3,927	-	-	12,343	24,200	129,996
Drainage system:												
Direct expense	17,434	-	-	-	-	9,141	-	-	-	893	4,854	2,545
Administrative and general expense:												
Direct expense	109,386	-	1,346	-	24	18,002	41,423	-	-	16,171	11,494	20,926
Allocated from multiple-purpose operations	414,998	-	375,487	37,735	-	-	1,776	-	-	-	-	-
Other joint expense (net)	40,712	-	-	-	-	1,592	-4,566	-	-	-6,630	-1,500	51,816
Provisions for replacement and depreciation	1,586,905	4,860	1,573,861	-	-	-	-	8,184	-	-	-	-
Property losses chargeable to operations	3,712	-	3,712	-	-	-	-	-	-	-	-	-
Total operating deductions	3,912,183	22,167	3,230,745	141,305	5,354	88,940	104,807	8,184	-	30,517	59,562	220,552
Excess of revenues over deductions (note a)	-\$1,268,541	-\$11,487	-\$1,054,932	-\$41,877	-\$5,354	-\$45,973	-\$81,924	-\$8,184	\$112,972	-\$5,651	\$11,388	-\$137,469

^a(-) Excess of deductions over revenues.

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

CUMULATIVE EXCESS OF REVENUES OVER DEDUCTIONS
IN MUNICIPAL WATER SUPPLY OPERATIONS, BY PROJECTS

TO JUNE 30, 1953,

AND REVENUES, DEDUCTIONS, AND EXCESS OF REVENUES OVER DEDUCTIONS

FOR FISCAL YEARS 1953 AND 1952 (notes 1 and 22)

<u>Project and state</u>	Cumulative excess of revenues over deductions, June 30, 1953	<u>Fiscal year 1953</u>		Excess of revenues over deduction	<u>Fiscal year 1952</u>		Excess of revenues over deduction
		<u>Revenues</u>	<u>Deduc- tions</u>		<u>Revenues</u>	<u>Deduc- tions</u>	
Cachuma, California	\$-25,054	\$ 5,000	\$ 30,554	-\$25,554	\$ 500	\$ -	\$ 500
Central Valley, California	141,394	256,016	245,158	10,858	229,864	205,428	24,436
Milk River, Montana	8,117	6,001	-	6,001	1,099	-	1,099
Missouri River Basin, Missouri-Souris District	13,820	15,000	7,326	7,674	22,500	1,355	21,145
Total	<u>\$138,277</u>	<u>\$282,017</u>	<u>\$283,038</u>	<u>\$-1,021</u>	<u>\$253,963</u>	<u>\$206,783</u>	<u>\$47,180</u>

(-) Excess of deductions over revenues.

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

STATEMENT OF MUNICIPAL WATER SUPPLY OPERATIONS, BY PROJECTS

FOR FISCAL YEAR ENDED JUNE 30, 1953 (notes 1 and 22)

	Projects			
	Total	Cachuma	Central Valley	Milk River Missouri-Souris Basin, District
<u>REVENUES:</u>				
Rental of water	\$281,413	\$ 5,000	\$255,412	\$6,001
Miscellaneous income	414	-	414	-
Interest and penalties	190	-	190	-
Total operating revenues	<u>282,017</u>	<u>5,000</u>	<u>256,016</u>	<u>6,001</u>
<u>DEDUCTIONS:</u>				
Storage system:				
Allocated from multiple-purpose operations	2,763	-	2,264	499
Carriage system:				
Direct expense	8,654	8,654	-	-
Allocated from multiple-purpose operations	133,968	-	133,968	-
Administrative and general expense:				
Allocated from multiple-purpose operations	40,717	-	40,452	265
Provision for replacement and depreciation	96,790	21,900	68,328	6,562
Property losses chargeable to operations	146	-	146	-
Total operating deductions	<u>283,038</u>	<u>30,554</u>	<u>245,158</u>	<u>7,326</u>
<u>EXCESS OF REVENUES OVER DEDUCTIONS</u>	<u>\$ -1,021</u>	<u>-\$25,554</u>	<u>\$ 10,858</u>	<u>\$ 7,674</u>

(-) Excess of deductions over revenues.

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

SCHEDULE 13

BUREAU OF RECLAMATION

CONSOLIDATED STATEMENT OF EXPENSES OF MULTIPLE-PURPOSE RESERVOIR OPERATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 1953

		Projects													
	Total	W.C. Austin	Boise	Central Valley	Colorado- Big Thompson	Columbia Basin	Hungry Horse	Kendrick	Minidoka	Missouri River Basin	North Platte	Rio Grande	San Luis Valley	Shoshone	Yakima
EXPENSES:															
Storage system	\$ 883,504	\$ 6,802	\$22,280	\$ 181,900	\$ 27,185	\$445,162	\$19,464	\$4,573	\$24,431	\$57,194	\$31,633	\$31,583	\$4,243	\$4,583	\$22,471
Carriage system	1,082,030	-	-	945,699	110,669	-	-	-	-	-	21,579	-	-	-	4,083
Administrative and general expenses	1,004,879	3,399	-	503,263	54,531	291,444	57,067	-	18,454	19,847	-	38,317	4,899	-	13,659
Total expenses	2,970,413	10,201	22,280	1,630,862	192,385	736,606	76,531	4,573	42,885	77,041	53,212	69,900	9,142	4,583	40,212
REVENUES:															
Rental of buildings	1,281	-	-	-	-	-	-	-	-	1,281	-	-	-	-	-
Net expenses of multiple-purpose reservoir operations	\$2,969,132	\$10,201	\$22,280	\$1,630,862	\$192,385	\$736,606	\$76,531	\$4,573	\$42,885	\$75,760	\$53,212	\$69,900	\$9,142	\$4,583	\$40,212
ALLOCATION TO PROGRAMS:															
Power operations:															
Storage	\$ 555,213	\$ -	\$ 5,668	\$ 17,250	\$ 42,459	\$441,643	\$ 4,449	\$4,573	\$ -	\$ 5,214	\$23,275	\$ 9,382	\$ -	\$1,300	\$ -
Administrative and general expenses	401,751	-	-	31,140	16,796	289,139	49,956	-	-	3,338	-	11,382	-	-	-
Total power expenses	956,964	-	5,668	48,390	59,255	730,782	54,405	4,573	-	8,552	23,275	20,764	-	1,300	-
Irrigation operations:															
Storage	217,410	6,802	12,986	92,891	18,812	-	-	-	24,431	8,130	4,595	22,201	2,546	1,545	22,471
Carriage	883,549	-	-	777,541	76,583	-	-	-	-	-	25,342	-	-	-	4,083
Administrative and general expenses	478,706	3,399	-	375,487	37,735	-	-	-	18,454	1,949	-	26,935	2,939	-	11,505
Total irrigation expenses	1,579,665	10,201	12,986	1,245,919	133,130	-	-	-	42,885	10,079	29,937	49,135	5,485	1,545	38,359
Municipal water supply operations:															
Storage	2,763	-	-	2,264	-	-	-	-	-	499	-	-	-	-	-
Carriage	133,968	-	-	133,968	-	-	-	-	-	-	-	-	-	-	-
Administrative and general expenses	40,717	-	-	40,452	-	-	-	-	-	265	-	-	-	-	-
Total municipal water supply expenses	177,448	-	-	176,684	-	-	-	-	-	764	-	-	-	-	-
Flood control operations:															
Storage	123,293	-	3,626	54,162	-	3,520	15,015	-	-	41,685	-	-	1,097	1,738	1,850
Carriage	24,273	-	-	24,273	-	-	-	-	-	-	-	-	-	-	-
Administrative and general expenses	71,722	-	-	45,667	-	2,304	7,111	-	-	14,680	-	-	1,900	-	-
Total flood control expenses	219,288	-	3,626	124,102	-	5,824	22,126	-	-	56,365	-	-	3,057	1,738	1,850
Navigation operations:															
Storage	15,334	-	-	15,334	-	-	-	-	-	-	-	-	-	-	-
Carriage	9,917	-	-	9,917	-	-	-	-	-	-	-	-	-	-	-
Administrative and general expenses	7,320	-	-	7,320	-	-	-	-	-	-	-	-	-	-	-
Total navigation expenses	32,571	-	-	32,571	-	-	-	-	-	-	-	-	-	-	-
Nonoperating:															
Administrative and general expenses	3,196	-	-	3,196	-	-	-	-	-	-	-	-	-	-	-
Total allocation of multiple-purpose operation expenses	\$2,969,132	\$10,201	\$22,280	\$1,630,862	\$192,385	\$736,606	\$76,531	\$4,573	\$42,885	\$75,760	\$53,212	\$69,900	\$9,142	\$4,583	\$40,212

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

SCHEDULE 14
Page 1

ESTIMATED TOTAL CONSTRUCTION COSTS OF PROJECTS AND TENTATIVE ALLOCATIONS

JUNE 30, 1953

Project and state	Date of original authorization	Estimated cost of original project	Total construction costs of project (note a)	Allocation of total construction costs									
				Reimbursable to the U.S. Government					Nonreimbursable				
				Irrigation	Municipal water supply	Commercial power	Down-stream power benefits	Other	Navigation	Flood control	Fish and Wildlife conservation	Recreation	Other
Austin, W. C., Oklahoma	June 28, 1938	\$ 5,600,000	\$ 12,313,434	\$ 10,103,434	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -	\$ 1,130,000	\$ -	\$ -	\$ -
Baker, Oregon	Mar. 18, 1931	200,000	281,589	281,589	-	-	-	-	-	-	-	-	-
Balmorhea (water conservation unit), Texas	Apr. 15, 1944	347,000	407,741	407,741	-	-	-	-	-	-	-	-	-
Belle Fourche, South Dakota	May 10, 1904	2,100,000	5,349,013	5,349,013	-	-	-	-	-	-	-	-	-
Bitter Root, Montana	July 3, 1930	750,000	1,044,188	1,044,188	-	-	-	-	-	-	-	-	-
Boise, Idaho-Oregon	Mar. 27, 1905	25,460,000	67,188,720	46,668,505	-	5,368,215	-	-	-	15,152,000	-	-	-
Boulder Canyon:													
All-American Canal System, California	Dec. 21, 1928	38,500,000	66,404,388	61,438,611	465,777	-	-	-	-	4,500,000	-	-	-
Hoover Dam and Power Plant, Arizona-Nevada	Dec. 21, 1928	126,500,000	172,660,000	-	-	147,660,000	-	25,000,000 ^b	-	-	-	-	-
Buffalo Rapids (WCU), Montana:													
First Division	Sept. 27, 1937	1,605,000	2,568,000	2,568,000	-	-	-	-	-	-	-	-	-
Second Division	Oct. 11, 1939	1,450,000	2,569,000	2,569,000	-	-	-	-	-	-	-	-	-
Buford-Trenton (old), North Dakota	Nov. 18, 1904	550,000	223,423	223,423	-	-	-	-	-	-	-	-	-
Buford-Trenton (WCU), North Dakota	Sept. 23, 1939	1,500,000	940,652	940,652	-	-	-	-	-	-	-	-	-
Burnt River, Oregon	Sept. 25, 1935	500,000	601,026	601,026	-	-	-	-	-	-	-	-	-
Cachuma, California	Mar. 4, 1948	32,310,000	41,500,000	22,256,176	14,710,824	-	-	4,533,000 ^c	-	-	-	-	-
Canadian River, Texas	Dec. 29, 1950	83,458,000	88,918,000	1,516,000	78,498,000	-	-	4,262,000 ^c	-	3,030,000	1,612,000	-	-
Carlsbad, New Mexico	Nov. 28, 1905	600,000	4,243,675	4,243,675	-	-	-	-	-	-	-	-	-
Carlsbad Alamo Gordo Dam, Spillway Enlargement, New Mexico		1,526,000	1,526,000	-	-	-	-	-	-	1,526,000	-	-	-
Central Valley, California	Dec. 2, 1935	170,000,000	764,764,280 ^d	355,223,280	9,407,000	295,753,000	-	26,067,000 ^e	18,083,000	61,744,000	1,478,000	-	-
Collbran, Colorado	July 3, 1952	16,086,000	17,236,000	6,043,000	3,603,000	7,324,000	-	2,991,000 ^f	-	-	-	-	-
Colorado-Big Thompson, Colorado	Dec. 21, 1937	31,702,772	161,098,537	100,551,000	-	63,432,000	-	1,427,000 ^g	-	-	119,000	-	-
Colorado River, Texas	Aug. 26, 1937	20,000,000	23,963,881	-	-	5,510,500	-	4,311,463 ^h	-	13,555,033	-	-	4,888,767 ⁱ
Colorado River Front Work and Levee System, Arizona-California-Nevada	July 1, 1940	6,300,000	9,730,582	-	-	-	-	9,581 ^h	-	9,730,582	-	-	-
Columbia Basin, Washington	Aug. 30, 1935	487,030,228	740,056,000	542,407,470	-	155,483,440	39,051,650	1,800,000 ^j	1,000,000	-	-	-	-
Deschutes, Oregon	Nov. 1, 1937	8,000,000	12,943,000	12,943,000	-	-	-	313,440 ^k	-	-	-	-	-
Eden, Wyoming	Sept. 18, 1940	2,045,000	7,291,000	7,291,000	-	-	-	-	-	-	-	-	-
Elklutna, Alaska	July 31, 1950	20,365,400	33,000,000	-	-	33,000,000	-	-	-	-	-	-	-
Fort Peck, Montana-North Dakota	May 18, 1938	5,050,000	25,061,000	-	-	25,061,000	-	-	-	-	-	-	-
Fort Sumner, New Mexico	July 29, 1949	1,798,000	2,432,342	2,432,342	-	-	-	-	-	-	-	-	-
Frenchtown, Montana	Sept. 21, 1935	220,000	290,797	290,797	-	-	-	-	-	-	-	-	-
Fruitgrowers Dam, Colorado	Jan. 11, 1938	200,000	200,309	200,309	-	-	-	-	-	-	-	-	-
Garden City, Kansas	Oct. 5, 1905	258,000	334,475	334,475	-	-	-	-	-	-	-	-	-
Gila, Arizona	June 21, 1937	19,474,964	51,131,309	51,131,309	-	-	-	-	-	-	-	-	-
Grand Valley, Colorado	Jan. 5, 1911	4,437,810	7,369,128	7,069,128	-	300,000	-	-	-	-	-	-	-
Grants Pass, Savage Rapids, Oregon	July 9, 1952	700,000	715,178	715,178	-	-	-	-	-	-	-	-	-
Hondo, New Mexico	Nov. 10, 1903	240,000	371,788	371,788	-	-	-	-	-	-	-	-	-
Humboldt, Nevada	Nov. 6, 1935	2,000,000	1,341,321	1,341,321	-	-	-	-	-	-	-	-	-
Hungry Horse, Montana	June 5, 1944	48,319,000	101,560,000	-	-	43,883,000	38,008,000	-	-	19,669,000	-	-	-
Huntley, Montana	Apr. 18, 1905	900,000	1,552,159	1,552,159	-	-	-	-	-	-	-	-	-
Hyrum, Utah	Nov. 6, 1935	930,000	953,854	953,854	-	-	-	-	-	-	-	-	-
Intake (WCU), Montana	Jan. 20, 1944	62,000	92,371	92,371	-	-	-	-	-	-	-	-	-
Kendrick, Wyoming	Aug. 30, 1935	20,004,000	32,655,227	15,052,390	-	16,833,810	1,115,800	-346,773 ^f	-	-	-	-	-
Kern River, California	June 29, 1948	125,000	110,586	110,586	-	-	-	-	-	-	-	-	-
King Hill, Idaho	June 12, 1917	-	1,987,854	1,987,854	-	-	-	-	-	-	-	-	-
Kings River, California	Jan. 24, 1940	200,000	228,308	228,308	-	-	-	-	-	-	-	-	-
Klamath, Oregon-California	May 15, 1905	4,400,000	20,550,466	20,550,466	-	-	-	-	-	-	-	-	-
Lewiston Orchards, Idaho	July 31, 1946	1,466,000	2,484,395	1,422,788	1,061,607	-	-	-	-	-	-	-	-
Lower Yellowstone, Montana-North Dakota	May 10, 1904	1,200,000	3,633,219	3,633,219	-	-	-	-	-	-	-	-	-
Mancos (WCU), Colorado	Oct. 24, 1940	1,475,000	4,246,478	4,246,478	-	-	-	-	-	-	-	-	-
Middle Rio Grande, New Mexico	May 17, 1950	29,606,000	29,606,000	20,506,000	-	-	-	-	-	9,100,000	-	-	-
Milk River, Montana	Mar. 14, 1903	1,000,000	9,894,460	9,894,460	-	-	-	-	-	-	-	-	-
Minidoka, Idaho-Wyoming	Apr. 23, 1904	28,795,000	35,000,449 ^l	34,116,212	-	879,237	-	5,000 ^c	-	-	-	-	-
Mirage Flats (WCU), Nebraska	Apr. 26, 1940	2,560,000	3,308,647	3,308,647	-	-	-	-	-	-	-	-	-

DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

SCHEDULE 14
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ESTIMATED TOTAL CONSTRUCTION COSTS OF PROJECTS AND TENTATIVE ALLOCATIONS (continued)

JUNE 30, 1953

Project and state	Date of original authorization	Estimated cost of original project	Total construction costs of project (note a)	Allocation of total construction costs									
				Reimbursable to the U.S. Government				Nonreimbursable					
				Irrigation	Municipal water supply	Commercial power	Down-stream power benefits	Other	Navigation	Flood control	Fish and Wildlife conservation	Recreation	Other
Missoula Valley (WCU), Montana	May 10, 1944	\$ 250,000	\$ 278,321	\$ 278,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Missouri River Basin, various	Dec. 22, 1944	1,257,645,700	3,440,583,000 ^m	2,592,275,000	17,748,000	522,344,000	-	58,176,000 ^o 4,915,000 ^p 3,698,000 ^q	-	241,427,000 ⁿ	-	-	-
Moon Lake, Utah	Nov. 6, 1935	1,500,000	1,799,859	1,799,859	-	-	-	-	-	-	-	-	-
Newlands, Nevada	Mar. 14, 1903	1,250,000	7,899,479	7,899,479	-	-	-	-	-	-	-	-	-
Newton (WCU), Utah	Oct. 17, 1940	595,000	712,592	712,592	-	-	-	-	-	-	-	-	-
North Platte, Wyoming-Nebraska	Mar. 14, 1903	2,516,000	23,208,658 ¹	23,208,658	-	-	-	-	-	-	-	-	-
Ogden River, Utah	Nov. 16, 1935	3,500,000	5,013,284	5,013,284	-	-	-	-	-	-	-	-	-
Okanogan, Washington	Dec. 2, 1905	444,000	1,633,973	1,633,973	-	-	-	-	-	-	-	-	-
Orland, California	Oct. 5, 1907	650,000	2,565,699	2,565,699	-	-	-	-	-	-	-	-	-
Owyhee, Oregon-Idaho	Oct. 12, 1926	18,000,000	19,108,170	19,108,170	-	-	-	-	-	-	-	-	-
Palisades, Idaho-Wyoming	Dec. 9, 1941	24,092,000	76,601,000	37,391,000	-	15,964,000	-	-	-	22,733,000	365,000	148,000	-
Paoia, Colorado	Mar. 18, 1939	994,000	6,676,543	6,576,003	-	-	-	46,760 ^f	-	74,100	73,200	-	-
Parker-Davis:													
Davis Dam, Arizona-Nevada-California	July 26, 1941	41,200,000	120,077,553	13,753,338	-	94,319,643	-	10,949,332 ^r 908,340 ^s 146,900 ^c	-	-	-	-	-
Parker Dam, Arizona-California	Aug. 30, 1935	-	24,696,120	-	-	12,580,528	-	12,115,592 ^t	-	-	-	-	-
Pine River, Colorado	June 17, 1937	3,240,000	3,510,493	1,713,198	-	-	-	-	-	1,797,295	-	-	-
Preston Bench, Idaho	June 15, 1948	453,000	449,554	449,554	-	-	-	-	-	-	-	-	-
Provo River, Utah	Nov. 16, 1935	9,974,000	32,942,797	8,104,968	23,847,829	990,000	-	-	-	-	-	-	-
Rapid Valley (WCU), South Dakota	Nov. 8, 1939	2,470,000	927,271	427,271	500,000	-	-	-	-	-	-	-	-
Rathdrum Prairie, Idaho:													
Post Falls (WCU)	Jan. 29, 1944	300,000	363,951	363,951	-	-	-	-	-	-	-	-	-
Hayden Lake	May 5, 1947	90,650	118,409	118,409	-	-	-	-	-	-	-	-	-
Rio Grande, New Mexico-Texas:													
Elephant Butte Power Irrigation	June 21, 1938	8,905,400	16,109,278	4,035,114	-	9,543,150	-	10,960 ^v	-	1,520,054	-	-	1,000,000 ^u
Rio Grande Rectification-Texas	Dec. 2, 1905	2,317,113	10,262,068	10,262,068	-	-	-	-	-	-	-	-	-
Riverton, Wyoming	Aug. 28, 1934	-	180,628	180,628	-	-	-	-	-	-	-	-	-
Salt River, Arizona	June 5, 1920	6,777,025	31,847,000	31,394,759	-	452,241	-	-	-	-	-	-	-
San Luis Valley, Colorado	Mar. 14, 1903	2,800,000	26,244,689	26,244,689	-	-	-	-	-	-	-	-	-
Sanpete, Utah	Feb. 1, 1940	4,200,000	3,848,759 ^w	2,520,000	-	-	-	-	-	1,328,759	-	-	-
Scofield (WCU), Utah	Nov. 6, 1935	375,000	433,940	433,940	-	-	-	-	-	-	-	-	-
Scotfield (WCU), Utah	June 24, 1943	640,000	943,837	943,837	-	-	-	-	-	-	-	-	-
Shoshone, Wyoming-Montana	Feb. 10, 1904	8,851,363	24,690,000	20,580,975	-	4,109,025	-	-	-	-	-	-	-
Solano, California	Nov. 11, 1948	45,577,000	47,111,000	43,326,000	2,653,000	-	-	-	-	1,132,000	-	-	-
Strawberry Valley, Utah	Dec. 15, 1905	1,250,000	3,498,994	3,498,994	-	-	-	-	-	-	-	-	-
Sum River, Montana	Feb. 26, 1906	7,372,400	10,313,702	10,313,702	-	-	-	-	-	-	-	-	-
Truckee Storage, Nevada-California	Sept. 21, 1935	1,000,000	1,092,423	1,092,423	-	-	-	-	-	-	-	-	-
Tucumcari, New Mexico	Aug. 2, 1937	8,155,000	15,588,826	15,588,826	-	-	-	-	-	-	-	-	-
Umatilla, Oregon	Dec. 4, 1905	1,000,000	5,329,167	5,329,167	-	-	-	-	-	-	-	-	-
Uncompahgre, Colorado	Mar. 14, 1903	1,300,000	8,972,959	8,972,959	-	-	-	-	-	-	-	-	-
Yale, Oregon	Oct. 21, 1926	3,590,000	4,904,770	4,904,770	-	-	-	-	-	-	-	-	-
Vermejo, New Mexico	Sept. 27, 1950	2,679,000	2,839,000	2,700,000	-	-	-	-114,000 ^e	-	55,000	198,000	-	-
Weber Basin, Utah	Aug. 29, 1949	69,534,000	70,385,000	39,483,000	18,211,000	-	-	-	7,393,000	1,730,000	-	3,568,000	-
Weber River, Utah	Jan. 8, 1927	3,000,000	2,725,885	2,725,885	-	-	-	-	-	-	-	-	-
Williston, North Dakota	Jan. 23, 1906	1,000,000	409,094	409,094	-	-	-	-	-	-	-	-	-
Yakima, Washington	Dec. 12, 1905	36,376,000	61,259,366	56,924,047	-	3,832,576	-	-549,257 ^f	-	-	1,052,000	-	-
Yuma, Arizona-California	May 10, 1904	3,000,000	5,810,295 ¹	5,810,295	-	-	-	-	-	-	-	-	-
Yuma Auxiliary, Arizona	Jan. 25, 1917	-	2,776,487	2,776,487	-	-	-	-	-	-	-	-	-
Rehabilitation and betterment--not designated	various	10,000,000	10,000,000	10,000,000	-	-	-	-	-	-	-	-	-
Total		\$2,858,769,825	\$6,712,678,342	\$4,400,056,808	\$171,786,037	\$1,464,623,365	\$78,175,450	\$146,124,892	\$26,476,000	\$410,933,823	\$4,897,200	\$3,716,000	\$5,888,767

The accompanying notes on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

NOTES TO THE SCHEDULE ON ESTIMATED TOTAL CONSTRUCTION COSTS

OF PROJECTS AND TENTATIVE ALLOCATIONS

- ^aThe total construction cost of the project used in the schedule is the most recent estimated cost for projects under construction or authorized for construction and the recorded costs for the completed projects. Rehabilitation and betterments have been included on the same basis.
- ^bFlood control, reimbursable after other costs have been paid.
- ^cIncrease not allocated to purposes.
- ^dThe estimated cost (\$60,283,000) of Folsom Dam and Reservoir under construction by the Corps of Engineers has not been included in the estimates and allocation. The Bureau is constructing the power facilities and will operate all of the facilities at completion as a part of the Central Valley System.
- ^eCapacities of facilities for future use.
- ^fDecrease not allocated to purposes.
- ^gPower costs incurred for other projects.
- ^hContributed for construction of power facilities.
- ⁱThe total allocation of construction costs to power generation is \$10,399,267, but the Lower Colorado River Authority is to repay \$5,510,500 in 35 annual installments to begin after completion of payment on bonds issued by the Authority, but not later than June 1, 1975. The excess of the allocation to power generation, or \$4,888,767, is not reimbursable.
- ^jLand sales under self-liquidating program.
- ^kContributions by the State of Washington.
- ^lCosts allocated to commercial power investment at Minidoka Project (units 1-6), \$1,442,258, North Platte Project, \$2,180,330, and Yuma Project, \$435,378, are included in the irrigation allocation because these costs are included in the repayment obligations of the water users.

The water users of the North Platte Project have relinquished their interests in the present and potential power revenues as

provided in Public Law 578, 82d Congress and an amount of \$6,636,873 has been applied, except for Northport Irrigation District and some water users in the Interstate Division, as a credit to their obligations.

- ^m The estimated costs (\$1,983,067,000) of units under construction or to be constructed on the main stem and tributaries of Missouri River by the Corps of Engineers have not been included in the estimate and allocation. The Bureau is constructing transmission lines interconnecting these units, as well as to units constructed by it, and lines to load centers for disposal of the power generated at all units of the project.
- ⁿ The amounts for navigation and flood control for Missouri River Basin Project have not been separately determined, but for Bureau units the allocation is predominantly to flood control.
- ^o Future self-liquidating power.
- ^p Recreation.
- ^q Fish and wildlife conservation.
- ^r Servicing the treaty with Mexico.
- ^s Contributions, principally Bureau of Public Roads.
- ^t Contributions by Metropolitan Water District.
- ^u The amount appropriated from the General Treasury (34 Stat. 1295) toward the construction of a dam (Elephant Butte) for storing and delivering 60,000 acre-feet of water annually in the bed of the Rio Grande as provided in the convention dated May 21, 1906, between the United States and Mexico.
- ^v Contribution by Department of Justice for water right.
- ^w The estimated construction cost of the San Luis Valley Project is limited to the Platoro unit of the Conejos Division. The estimated costs of the remaining unit of this division and of the Rio Grande, Closed Basin, and Weminuche Pass Divisions have been excluded pending further investigation of these divisions.

DEPARTMENT OF THE INTERIOR
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SCHEDULE 15
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CONSTRUCTION COSTS ALLOCATED TO IRRIGATION, NONRECOVERABLE COSTS,
REPAYABLE COSTS AND SOURCES OF REPAYMENT, AND REPAYMENTS ON IRRIGATION ALLOCATION
THROUGH JUNE 30, 1953

Project and state	Repayable from sources										Repayments through June 30, 1953							
	Construction costs allocated to irrigation	Construction costs not recoverable under acts of Congress (note a)	Other credits to irrigation construction costs (note b)	Repayable construction costs allocated to irrigation	Irrigators		Power		Municipal water supply		Irrigators		Power		Municipal water supply			
					From contracts, including Warren Act, for repayment of costs	From sale of water, lease rentals, and other revenues	Interest component	Other than interest component	Interest component	Other than interest component	From contracts, including Warren Act, for repayment of costs	From sale of water, lease rental*, and other revenues	Interest component	Other than interest component	Interest component	Other than interest component		
Austin, W.C., Oklahoma	\$ 11,183,434 ^c	\$ 7,593,157 ^c	\$ 701,691	\$ 2,888,586	\$ 2,888,586	\$ -	\$ -	\$ -	\$ -	\$ 246,000	\$ -	\$ -	\$ -	\$ -	\$ -			
Baker, Oregon	281,589	-	5,000	276,589	276,589	-	-	-	-	95,198	-	-	-	-	-			
Balmorhea (water conservation unit), Texas	407,741	181,698	-	226,043	226,043	-	-	-	-	14,065	-	-	-	-	-			
Belle Fourche, South Dakota	5,349,013	1,388,306	5,324	3,955,383	3,955,383	-	-	-	-	1,384,475	-	-	-	-	-			
Bitter Root, Montana	1,044,188	-	2,310	1,041,878	1,041,878	-	-	-	-	338,213	-	-	-	-	-			
Boise, Idaho-Oregon	46,668,505	82,394	-	46,586,111	34,164,780	-	-	12,421,331	-	11,036,626	-	-	443,651	-	-			
Boulder Canyon-American Canal System, California	61,438,611	-	24,953	61,413,658	61,413,658 ^d	-	-	-	-	(f)	-	-	-	-	-			
Buffalo Rapids (W.C.U.), Montana:																		
First Division	2,568,000	1,637,990	10	930,000	930,000	-	-	-	-	-	-	-	-	-	-			
Second Division	2,569,000	1,873,000	-	696,000	696,000	-	-	-	-	-	-	-	-	-	-			
Buford-Trenton (old), North Dakota	223,423	221,424	-	1,999	-	1,999	-	-	-	-	1,999	-	-	-	-			
Buford-Trenton (W.C.U.), North Dakota	940,652	390,852	1,800	548,000	548,000	-	-	-	-	-	-	-	-	-	-			
Burnt River, Oregon	601,026	-	1,291	599,735	599,735	-	-	-	-	209,921	-	-	-	-	-			
Cachuma, California	22,256,176	-	-	22,256,176	5,800,000	-	-	-	16,456,176	-	-	-	-	-	-			
Canadian River, Texas	1,516,000	-	-	1,516,000	-	1,516,000	-	-	-	-	-	-	-	-	-			
Carlsbad, New Mexico	4,243,875	374,884	189,809	3,679,182	3,645,761	33,421	-	-	-	1,659,487	33,421	-	-	-	-			
Central Valley, California	355,223,280	-	-	355,223,280	51,092,000	219,159,400	54,344,780	-	2,334,145	28,342,955	-	-	5,030,109	-	685,300			
Colibran, Colorado	6,043,000	-	-	6,043,000	1,200,000	4,843,000	-	-	-	-	-	-	-	-	-			
Colorado-Big Thompson, Colorado	100,551,000	-	-	100,551,000	25,889,000	3,170,000	63,273,441	8,209,559	-	-	-	-	1,753,680	-	-			
Columbia Basin, Washington	542,407,470	-	-	542,407,470	8,465,000	-	29,133,380	305,508,590	-	-	-	-	27,270,444	-	-			
Deschutes, Oregon	12,943,000	-	1,754,688	11,178,312	11,178,312	-	-	-	-	162,665	-	-	-	-	-			
Eden, Wyoming	7,291,000	-	5,791,000	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-			
Fort Sumner, New Mexico	2,432,342	-	175	2,432,167	2,432,167	-	-	-	-	-	-	-	-	-	-			
Frenchtown, Montana	290,797	-	-	290,797	290,797	-	-	-	-	41,285	-	-	-	-	-			
Fruitgrowers Dam, Colorado	200,309	-	-	200,309	197,809	2,500	-	-	-	36,948	2,500	-	-	-	-			
Garden City, Kansas	334,475	334,475	-	-	-	-	-	-	-	-	-	-	-	-	-			
Gila, Arizona	51,131,309	-	5,973	51,125,336	51,125,336	-	-	-	-	-	-	-	-	-	-			
Grand Valley, Colorado	7,069,128	808,796	538,800	5,721,532	5,112,419	-	-	609,113	-	-	1,218,273	-	-	204,000	-			
Grants Pass, Savage Rapids, Oregon	715,178	-	-	715,178	715,178	-	-	-	-	-	-	-	-	-	-			
Hondo, New Mexico	371,788	-	-	371,788	371,788	-	-	-	-	-	-	-	-	-	-			
Humboldt, Nevada	1,341,321	-	-	1,341,321	1,312,804	28,517	-	-	-	363,579	28,517	-	-	-	-			
Huntley, Montana	1,552,159	62,050	717	1,489,392	1,489,392	-	-	-	-	912,569	-	-	-	-	-			
Hyrum, Utah	933,854	-	11,884	941,970	941,970	-	-	-	-	226,422	-	-	-	-	-			
Intake (W.C.U.), Montana	92,371	47,313	-	45,058	45,058	-	-	-	-	700	-	-	-	-	-			
Kendrick, Wyoming	15,052,390	-	-	15,052,390	796,680	-	14,120,406	135,304	-	-	-	-	2,119,558	-	-			
Kern River, California	110,586	-	-	110,586	110,586	-	-	-	-	-	-	-	-	-	-			
King Hill, Idaho	1,987,854	1,987,854	-	-	-	-	-	-	-	-	-	-	-	-	-			
Kings River, California	228,308	-	3,500	224,808	224,808	-	-	-	-	-	-	-	-	-	-			
Klamath, Oregon-California	20,550,466 ^e	61,858	-	20,488,608	7,603,703	12,884,905	-	-	-	2,607,189	4,990,027	-	-	-	-			
Lewiston Orchards, Idaho	2,484,395	-	-	2,484,395	2,484,395	-	-	-	-	-	-	-	-	-	-			
Lower Yellowstone, Montana-North Dakota	3,633,219	391,789	-	3,241,430	3,161,473	79,957	-	-	-	1,943,268	79,957	-	-	-	-			
Mancos (W.C.U.), Colorado	4,246,478	3,295,675	50,803	900,000	900,000	-	-	-	-	-	-	-	-	-	-			
Middle Rio Grande, New Mexico	20,506,000	-	2,321,830	18,184,170	18,184,170	-	-	-	-	-	-	-	-	-	-			
Milk River, Montana	9,894,460	2,411,132	44,400	7,438,928	7,253,904	185,024	-	-	-	948,064	155,024	-	-	-	-			
Minidoka, Idaho-Wyoming	34,116,212	2,288	907,269	33,206,655	29,720,548	-	-	3,486,107	-	14,814,181	-	-	1,990,107	-	-			
Mirage Flats (W.C.U.), Nebraska	3,308,647	2,096,626	394,888	817,133	615,000	2,133	-	-	-	2,000	2,133	-	-	-	-			
Missoula Valley (W.C.U.), Montana	278,321	233,321	-	45,000	45,000	-	-	-	-	-	-	-	-	-	-			
Missouri River Basin, various	2,592,275,000	-	-	2,592,275,000	9,015,550	652,295,450 ^e	491,828,065	1,425,517,935	11,944,035	1,572,965	-	-	-	-	-			
Moon Lake, Utah	1,799,859	-	208,593	1,591,266	1,591,266	-	-	-	-	398,067	-	-	-	-	-			

DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

SCHEDULE 15
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CONSTRUCTION COSTS ALLOCATED TO IRRIGATION, NONRECOVERABLE COSTS,
REPAYABLE COSTS AND SOURCES OF REPAYMENT, AND REPAYMENTS ON IRRIGATION ALLOCATION (continued)
THROUGH JUNE 30, 1953

Project and state	Repayable from sources										Repayments through June 30, 1953							
	Construction costs allocated to irrigation	Construction costs not recoverable under acts of Congress (note a)	Other credits to irrigation construction costs (note b)	Repayable construction costs allocated to irrigation	Irrigators		Power	Other than interest component	Municipal water supply		Irrigators		Power	Other than interest component	Municipal water supply			
					From contracts, including Warren Act, for repayment of costs	From sale of water, lease rentals, and other revenues			Interest component	Other than interest component	Interest component	Other than interest component			Interest component	Other than interest component		
Newlands, Nevada	\$ 7,899,479	\$ 4,437,820	\$ 1,453	\$ 3,460,206	\$ 3,409,311	\$ 50,895	\$ -	\$ -	\$ -	\$ -	\$ 2,609,873	\$ 50,895	\$ -	\$ -	\$ -	\$ -		
Newton (W.C.U.), Utah	712,592	294,105	68,487	350,000	350,000	-	-	-	-	-	43,750	-	-	-	-	-		
North Platte, Wyoming-Nebraska	23,208,658	-	37,111	23,171,547	23,171,547	-	-	-	-	-	16,303,812	-	-	-	-	-		
Ogden River, Utah	5,013,284	-	290,667	4,722,617	4,721,947	670	-	-	-	-	1,019,690	670	-	-	-	-		
Okanogan, Washington	1,633,973	1,002,153	-	631,820	573,848	57,972	-	-	-	-	192,088	57,972	-	-	-	-		
Orland, California	2,565,699	-	1,823	2,563,876	2,563,876	-	-	-	-	-	1,393,574	-	-	-	-	-		
Owyhee, Oregon-Idaho	19,108,170	-	5,170	19,103,000	19,048,769	54,231	-	-	-	-	1,603,324	54,231	-	-	-	-		
Palisades, Idaho-Wyoming	37,391,000	-	-	37,391,000	10,800,000	-	7,468,204	19,122,796	-	-	-	-	-	-	-	-		
Paonia, Colorado	6,576,003	-	4,256,003	2,320,000	2,320,000	-	-	-	-	-	-	-	-	-	-	-		
Parker-Davis, Arizona-Nevada-California	13,753,338	-	-	13,753,338	-	-	13,753,338	-	-	-	-	-	-	-	-	-		
Pine River, Colorado	1,713,198	-	31,929	1,681,269	1,681,269	-	-	-	-	-	230,557	-	-	-	-	-		
Preston Bench, Idaho	449,554	-	-	449,554	449,554	-	-	-	-	-	-	-	-	-	-	-		
Provo River, Utah	31,952,797 ^c	-	115,033	31,837,764	19,379,091	12,458,673	-	-	-	-	-	-	-	-	-	-		
Rapid Valley (W.C.U.), South Dakota	927,271 ^c	-	52,000	875,271	875,271	-	-	-	-	-	75,000	-	-	-	-	-		
Rathdrum Prairie, Idaho:																		
Post Falls (W.C.U.)	363,951	173,951	-	190,000	190,000	-	-	-	-	-	-	-	-	-	-	-		
Hayden Lake	118,409	-	-	118,409	118,409	-	-	-	-	-	-	-	-	-	-	-		
Rio Grande:																		
Elephant Butte Power, New Mexico-Texas	4,035,114	-	10,960	4,024,154	-	-	4,024,154	-	-	-	-	-	1,200,260	-	-	-		
Irrigation, New Mexico-Texas	10,262,068	357,736	319,104 ^c	9,585,228	9,585,228	-	-	-	-	-	6,908,233	-	-	-	-	-		
Rio Grande Rectification, Texas	180,628	-	180,628	-	-	-	-	-	-	-	-	-	-	-	-	-		
Riverton, Wyoming	31,394,759	608,034	-	30,786,725	30,426,593	-	63,300	296,832	-	-	509,556	-	-	-	-	-		
Salt River, Arizona	26,244,689	382,097	881,787	24,980,805	24,980,805	-	-	-	-	-	11,705,645	-	-	-	-	-		
San Luis Valley, Colorado	2,520,000	-	-	2,520,000	2,520,000	-	-	-	-	-	-	-	-	-	-	-		
Sanpete, Utah	433,940	-	60,564	373,376	373,376	-	-	-	-	-	119,182	-	-	-	-	-		
Scofield (W.C.U.), Utah	943,837	696,837	-	247,000	247,000	-	-	-	-	-	63,400	-	-	-	-	-		
Shoshone, Wyoming-Montana	20,580,975	1,554,973	3,900	19,022,102	18,296,509	-	512,914	212,679	-	-	2,276,070	-	376,463	-	-	-		
Solano, California	43,326,000	-	-	43,326,000	15,164,000	19,670,700	-	-	-	8,491,300	-	-	-	-	-	-		
Strawberry Valley, Utah	3,498,994	-	4,179	3,494,815	3,240,615	254,200	-	-	-	-	2,373,203	254,200	-	-	-	-		
Sun River, Montana	10,313,702	89,650	-	10,224,052	10,224,052	-	-	-	-	-	1,270,754	-	-	-	-	-		
Truckee Storage, Nevada-California	1,092,423	81,297	21,603	989,523	989,168	355	-	-	-	-	250,340	355	-	-	-	-		
Tucumcari, New Mexico	15,588,826	9,681,451	252,375	5,655,000	5,655,000	-	-	-	-	-	-	-	-	-	-	-		
Umatilla, Oregon	5,329,167	888,341	1,000	4,439,826	2,327,320	2,112,506	-	-	-	-	1,009,464	-	-	-	-	-		
Uncompangre, Colorado	8,972,959	2,900,844	7,000	6,065,115	6,039,514	25,601	-	-	-	-	1,026,836	25,601	-	-	-	-		
Vale, Oregon	4,904,770	-	6,089	4,898,681	4,861,661	37,020	-	-	-	-	417,992	37,020	-	-	-	-		
Vermejo, New Mexico	2,700,000	689,920	-	2,010,080	2,010,080	-	-	-	-	-	-	-	-	-	-	-		
Weber Basin, Utah	2,725,885	-	44,756	2,681,129	2,679,975	1,154	-	-	-	-	-	1,154	-	-	-	-		
Weber River, Utah	57,694,000 ^c	-	-	57,694,000	57,694,000	-	-	-	-	-	-	-	-	-	-	-		
Williston, North Dakota	409,094	409,094	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Yakima, Washington	56,924,047	4,215	151,718	56,768,114	46,676,597	9,926	424,287	9,657,304	-	-	12,848,708	9,926	3,782	442,086	-	-		
Yuma, Arizona-California	5,810,295	383,723	3,209	5,423,363	5,423,363	-	-	-	-	-	4,920,336	-	-	-	-	-		
Yuma Auxiliary, Arizona	2,776,487	1,022,909	-	1,753,578	1,753,578	-	-	-	-	-	474,697	-	-	-	-	-		
Rehabilitation and betterment--not designated	10,000,000	-	-	10,000,000	10,000,000	-	-	-	-	-	-	-	-	-	-	-		
Total	\$4,444,757,244	\$51,136,032	\$19,785,255	\$4,373,835,956	\$791,274,852	\$928,395,209	\$719,245,769	\$1,565,177,552	\$14,377,110	\$54,963,396	\$108,306,079	\$5,815,602	\$38,354,296	\$3,079,844	\$685,300	\$-		

The accompanying notes to financial statements on pages 35 to 61 are an integral part of this schedule.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

NOTES TO THE SCHEDULE ON CONSTRUCTION COSTS ALLOCATED
TO IRRIGATION, NONRECOVERABLE COSTS, REPAYABLE COSTS
AND SOURCES OF REPAYMENT, AND REPAYMENTS
ON IRRIGATION ALLOCATION

- a. Construction costs allocated to irrigation that are not recoverable under acts of Congress are as follows:

Costs of abandoned projects	\$ 2,952,847
Adjustments of costs and losses on active projects	18,833,895
Excess of construction costs over repayable costs of water conservation and utilization projects	10,921,368
Excess of construction costs over limitations placed on reimbursable costs	<u>18,427,922</u>
Total irrigation construction costs not recoverable under acts of Congress	<u>\$51,136,032</u>

Comments on the amounts in each classification are included in pages 161 to 173 of the report.

- b. Other credits to irrigation construction costs are as follows:

Costs of irrigation works assigned for repayment from power revenues of future power developments of the proposed Colorado River Storage Project	\$10,047,003
Appraised value of materials, labor, and supplies furnished by Civilian Conservation Corps, Selective Service System, and Civilian Public Service recorded as costs of construction, but are not repayable by water users	5,237,289
Costs of irrigation in Middle Rio Grande Project for service to Indian lands which is nonreimbursable by beneficiaries	2,321,830
Funds for investigation and/or construction contributed by states, counties, irrigation districts, and others applied to reduce repayment by water users	1,994,998
All others	<u>184,136</u>
Total	<u>\$19,785,256</u>

- c. Allocations to municipal water supply are included for the purposes of this schedule, because the contracts for repayments of costs include the amounts to be repaid for this allocation. The projects and allocations are as follows:

<u>Project</u>	<u>Irrigation</u>	<u>Municipal water supply</u>	<u>Together</u>
Austin, W. C.	\$10,103,434	\$ 1,080,000	\$11,183,434
Lewiston Orchards	1,422,788	1,061,607	2,484,395
Provo River	8,104,968	23,847,829	31,952,797
Rapid Valley (Deerfield)	427,271	500,000	927,271
Weber Basin	39,483,000	18,211,000	57,694,000

- d. Net revenues from certain power plants on the All-American Canal are to be applied as repayments on the contract with Imperial Irrigation District. To June 30, 1953, net revenues from power totaling \$803,235 were recorded as advance payments on which application as repayments pending final determination of costs and repayment liabilities.

Under the provisions of the act of September 2, 1950 (64 Stat. 576), the American Commissioner, International Boundary and Water Commission, is to determine a credit to and on behalf of Imperial Irrigation District of California for costs paid or incurred by the District in constructing and in operating and maintaining flood protection works along or adjacent to the lower Colorado River not to exceed \$3,000,000. This credit has not been finally determined.

- e. The allocation to irrigation on Missouri River Basin Project is recoverable in part from irrigators on contracts for repayment of costs and in part from the net revenues on water sales. The amounts to be recovered from contracts for repayment of costs and from net revenues on water sales has not been determined. At June 30, 1953, the contracts for repayment of costs aggregated \$9,016,550.
- f. Represents cost to the Bureau for alterations to river inlets and outlets required by the river rectification work on the Rio Grande Project. The work was financed by PWA funds transferred to the Department of the Interior from the allotment to the Department of State of such funds for the Rio Grande Rectification Project. This amount will be transferred to the International Boundary and Water Commission.

DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

SCHEDULE 16
Page 1

REPAYMENT CONTRACTS, MATURED INSTALLMENTS, UNMATURED
INSTALLMENTS, AND UNCOLLECTED INSTALLMENTS AT JUNE 30, 1953

Project and state	Differences between allocation and repayment contracts				Repayment contracts						Matured in- stallments not collected at June 30, 1953
	Allocation of construction costs to irrigation repayable by cost contracts	Repayment contracts not executed at June 30, 1953	Allocated construction costs in excess of (-under) amounts in repayment contracts	Other differences	Repayment contracts for construction costs, as adjusted (less authorized charge-offs)	Funded operation and maintenance	Funded interest and penalties	Total repayment contracts	Matured in-stallments to June 30, 1953	Unmatured in-stallments to June 30, 1953	
Arnold, Oregon	\$ (a)	\$ -	\$ -	\$ -8,996 ^b	\$ 8,996	\$ 196,539	\$ -	\$ 205,535	\$ 10,061	\$ 195,474	\$ -
Austin, W.C., Oklahoma	2,888,586 ^c	-	-	-	2,888,586	373,602	-	3,262,188	246,000	3,016,188	-
Baker, Oregon	276,589	-	51,574	-	225,015	-	-	225,015	95,198	129,817	-
Balmorhea (water conservation unit), Texas	226,043	-	-	-	226,043	29,557	-	255,600	14,065	241,535	-
Belle Fourche, South Dakota	3,955,383	310,777 ^d	-	-	3,644,606	570,195	106,382	4,321,183	1,384,476	2,936,707	-
Bitter Root, Montana	1,041,878	49,137	-	-	992,741	-	-	992,741	338,213	654,528	-
Boise, Idaho-Oregon	34,164,780	-	8,278,393	-	25,886,387	1,027,500	302,640	27,216,527	11,036,626	16,179,901	104,528
Boulder Canyon-All-American Canal System, California	61,413,658	-	9,413,658	-	52,000,000	-	-	52,000,000	-	52,000,000	-
Buffalo Rapids (WCU), Montana:											
First Division	930,000	930,000 ^e	-	-	-	-	-	-	-	-	-
Second Division	696,000	696,000 ^e	-	-	-	-	-	-	-	-	-
Buford-Trenton (WCU), North Dakota	548,000	548,000 ^e	-	-	-	-	-	-	-	-	-
Burnt River, Oregon	599,735	-	-	-	599,735	-	-	599,735	209,921	389,814	-
Cachuma, California	5,800,000	-	-	-	5,800,000	-	-	5,800,000	-	5,800,000	-
Carlsbad, New Mexico	3,645,761	-	-2,604	-	3,648,365	76,541	16,855	3,741,761	1,659,487	2,082,274	-
Central Valley, California	51,092,000	819,272 ^f	-	-	50,272,728	-	-	50,272,728	-	50,272,728	-
Collbran, Colorado	1,200,000	1,200,000 ^g	-	-	-	-	-	-	-	-	-
Colorado-Big Thompson, Colorado	25,889,000	-	-	-	25,889,000	-	-	25,889,000	-	25,889,000	-
Columbia Basin, Washington	87,465,000	-	-	-	87,465,000	-	-	87,465,000	-	87,465,000	-
Deschutes, Oregon	11,178,312	-	-404,936	-	11,583,248	69,912	-	11,653,160	162,665	11,490,495	-
Eden, Wyoming	1,500,000	-	-	-	1,500,000	-	-	1,500,000	-	1,500,000	-
Fort Sumner, New Mexico	2,432,167	-	-31,833	-	2,464,000	-	-	2,464,000	-	2,464,000	-
Frenchtown, Montana	290,797	-	1,050	-	289,747	5,496	2,039	297,282	41,285	255,997	2,500
Fruitgrowers Dam, Colorado	197,809	-	-	-	197,809	432	-	198,241	36,948	161,293	-
Gila, Arizona	51,125,336	-	7,834,246	-	43,291,090	-	-	43,291,090	-	43,291,090	-
Grand Valley, Colorado	5,112,419	-	-804,097	-	5,916,516	139,117	4,529	6,060,162	1,218,273	4,841,889	-
Grants Pass, Oregon	-	-	-	-	-	100,000	-	100,000	2,500	97,500	-
Grants Pass, Savage Rapids, Oregon	715,178	-	-134,822	-	850,000	-	-	850,000	-	850,000	-
Hondo, New Mexico	371,788	-	-	371,788 ^h	-	-	-	-	-	-	-
Humboldt, Nevada	1,312,804	127,000 ^d	-	-	1,185,804	25,441	-	1,211,245	363,678	847,567	-
Huntley, Montana	1,489,392	-	43,026	-	1,446,366	361,951	29,117	1,837,434	912,669	924,765	-
Hyrum, Utah	941,970	-	-	-	941,970	2,076	-	944,046	226,422	717,624	-
Intake (WCU), Montana	45,058	-	-	-	45,058	1,842	-	46,900	700	46,200	233
Kendrick, Wyoming	796,680	-	-	-2,003,320 ⁱ	2,800,000	-	-	2,800,000	-	2,800,000	-
Kern River, California	110,586	110,586 ^j	-	-	-	-	-	-	-	-	-
Kings River, California	224,808	224,808 ^j	-	-	-	-	-	-	-	-	-
Klamath, Oregon-California	7,603,703	3,413,817 ^k	-	-	4,189,886	65,167 ^l	19,133	4,274,186	2,607,189	1,666,997	11,477
Lewiston Orchards, Idaho	2,484,395 ^c	-	-15,605	-	2,500,000	-	-	2,500,000	-	2,500,000	-
Lower Yellowstone, Montana-North Dakota	3,161,473	-	-	-	3,161,473	875,364	47,529	4,084,366	1,943,268	2,141,098	-
Mancos (WCU), Colorado	900,000	-	-	-	900,000	-	-	900,000	-	900,000	-
Middle Rio Grande, New Mexico	18,184,170	-	1,651,170	-	16,533,000	-	-	16,533,000	-	16,533,000	-
Milk River, Montana	7,253,904	-	99,020	-	7,154,884	537,978	668	7,693,530	948,064	6,745,466	121,373
Minidoka, Idaho-Wyoming	29,720,548	9,013,000 ^m	734,786	-	19,972,762	714,347	311,191	20,998,300	14,814,181	6,184,119	70,337
Mirage Flats (WCU), Nebraska	815,000	-	-	-31,300 ⁿ	846,300	-	-	846,300	2,000	844,300	-
Missoula Valley (WCU), Montana	45,000	-	-	-	45,000	-	-	45,000	-	45,000	-
Missouri River Basin, various	9,016,550	-	-	-	9,016,550	-	-	9,016,550	-	9,016,550	-
Moon Lake, Utah	1,591,266	-	-	-	1,591,266	1,002	-	1,592,268	398,067	1,194,201	-
Newlands, Nevada	3,409,311	-	-	-	3,198,374	68,739	14,886	3,281,999	2,609,873	672,126	-
Newton (WCU), Utah	350,000	-	-	-	350,000	-	-	350,000	43,750	306,250	-
North Platte, Wyoming-Nebraska	23,171,547	-	-	-	22,304,376	1,044,119	387,344	23,735,839	16,303,812	7,432,027	1,204
Ochoco, Oregon	-	-	-	-	500,000	-	-	500,000	-	500,000	-
Olden River, Utah	4,721,947	-	-	-	4,723,546	11,389	-	4,734,935	1,019,690	3,715,245	-

DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

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REPAYMENT CONTRACTS, MATURED INSTALLMENTS, UNMATURED
INSTALLMENTS, AND UNCOLLECTED INSTALLMENTS AT JUNE 30, 1953 (continued)

Project and state	Differences between allocation and repayment contracts				Repayment contracts						Matured in- stallments not collected at June 30, 1953
	Allocation of construction costs to irri- gation repay- able by cost contracts	Repayment contracts not executed at June 30, 1953	Allocated construction costs in excess of (-under) amounts in repayment contracts	Other differences	Repayment contracts for construction costs, as ad- justed (less authorized charge-offs)	Funded op- eration and maintenance	Funded in- terest and penalties	Total repay- ment contracts	Matured in- stallments to June 30, 1953	Unmatured in- stallments to June 30, 1953	
Okanogan, Washington	\$ 573,848	\$ -	\$ -	\$ -	\$ 573,848	\$ -	\$ 20,750	\$ 594,598	\$ 192,688	\$ 401,910	\$ -
Orland, California	2,563,876	-	16,276	-	2,547,600	142,052	12,969	2,702,621	1,393,574	1,309,047	9,215
Owyhee, Oregon-Idaho	19,048,769	-	-516,711	-	19,565,480	261,179	-	19,826,659	1,603,324	18,223,335	59,218
Palisades, Idaho-Wyoming	10,800,000	10,800,000 ^o	-	-	-	-	-	-	-	-	-
Paonia, Colorado	2,320,000	-	-	-	2,320,000	-	-	2,320,000	-	2,320,000	-
Pine River, Colorado	1,681,269	-	-158,976	-	1,840,245	4,215	-	1,844,460	230,557	1,613,903	43,057
Preston Bench, Idaho	449,554	-	-3,446	-	453,000	-	-	453,000	-	453,000	-
Provo River, Utah	19,379,091 ^c	-	-	-	19,379,091	64,559	-	19,443,650	-	19,443,650	-
Rapid Valley (WCU), South Dakota	875,271 ^c	-	-	-224,729 ^p	1,100,000	-	-	1,100,000	75,000	1,025,000	-
Rathdrum Prairie, Idaho:											
Post Falls (WCU)	190,000	-	-	-	190,000	-	-	190,000	19,000	171,000	-
Hayden Lake	118,409	-	-	-	118,409	-	-	118,409	17,850	100,559	-
Rio Grande, New Mexico-Texas	9,585,228	-	84,601	-	9,500,627	605,003	38,493	10,144,123	6,908,233	3,235,890	-
Riverton, Wyoming	30,426,593	150,000 ^d	23,247,973	-	7,028,620	353,207	-	7,381,827	509,556	6,872,271	-
Salt River, Arizona	24,980,805	1,248,173 ^d	2,385,961	-	21,346,671	115,993	771,850	22,234,514	11,705,645	10,528,869	79,285
San Luis Valley, Colorado	2,520,000	-	-	-	2,520,000	-	-	2,520,000	-	2,520,000	-
Sanpete, Utah	373,376	-	-	-	373,376	-	-	373,376	119,182	254,194	-
Scorfield (WCU), Utah	247,000	-	-	-	247,000	-	-	247,000	63,400	183,600	-
Shoshone, Wyoming-Montana	18,296,509	43,000 ^d	10,893,181	-	7,360,328	318,600	96,140	7,775,068	2,276,070	5,498,998	-
Solano, California	15,164,000	15,164,000 ^h	-	-	-	-	-	-	-	-	-
Strawberry Valley, Utah	3,240,615	-	-740	-	3,241,355	60,671	47,398	3,349,424	2,373,203	976,221	-
Sun River, Montana	10,224,052	-	389,367	-	9,834,685	224,192	12,048	10,070,925	1,270,754	8,800,171	-
Truckee Storage, Nevada-California	989,168	-	-	-	989,168	10,832	-	1,000,000	250,340	749,660	-
Tucumcari, New Mexico	5,655,000	-	-	-	5,655,000	-	-	5,655,000	-	5,655,000	-
Umatilla, Oregon	2,327,320	25,000 ^d	282,992	-	2,019,328	184,214	33,300	2,236,842	1,009,464	1,227,378	526,269
Uncompahgre, Colorado	6,039,514	-	-	-	6,039,514	490,062	340,231	6,869,807	1,026,836	5,842,971	-
Vale, Oregon	4,861,661	-	-38,926	-	4,900,587	161,334	-	5,061,921	417,992	4,643,929	-
Vermejo, New Mexico	2,010,080	-	-	-	2,010,080	-	-	2,010,080	-	2,010,080	-
Weber Basin, Utah	57,694,000 ^c	-	-	-	57,694,000	-	-	57,694,000	-	57,694,000	-
Weber River, Utah	2,679,975	-	-	-	2,679,975	-	5,897	2,685,872	1,539,364	1,146,508	-
Yakima, Washington	46,676,597	-	891,330	-	45,785,267	922,678	59,025	46,766,970	12,848,708	33,918,262	3,180
Yuma, Arizona-California	5,423,363	-	185,463	-	5,237,900	153,909	47,885	5,439,694	4,920,336	519,358	155
Yuma Auxiliary, Arizona	1,753,578	-	1,257,714	-	495,864	-	493	496,357	474,697	21,660	3,279
Rehabilitation and betterment-- not designated	10,000,000	10,000,000 ^d	-	-	-	-	-	-	-	-	-
Total	\$791,274,852	\$54,872,570	\$66,705,594	-\$1,896,557	\$671,593,245	\$10,871,006	\$2,728,792	685,193,043	109,894,854	575,298,189	1,035,310
Other repayment contracts:											
Colorado River Project, Texas (power facilities)								5,510,500	-	5,510,500	-
Columbia Basin Project, Washing- ton (sale of farm units)								52,645	10,004	42,641	266
Total								\$690,756,188	\$109,904,858	\$580,851,330	\$1,035,576

The accompanying notes on pages 35 to 61 are an integral part of these financial statements and schedules.

DEPARTMENT OF THE INTERIOR

BUREAU OF RECLAMATION

NOTES TO THE SCHEDULE ON REPAYMENT CONTRACTS, MATURED INSTALLMENTS,
UNMATURED INSTALLMENTS, AND UNCOLLECTED INSTALLMENTS

^aThis project was not constructed by the Bureau and the costs were incurred for rehabilitation and betterment. For this reason the amount expended has been recorded as funded operation and maintenance charges.

^bOne-half of the cost of rehabilitating Arnold Diversion Dam, or \$8,996, has been deducted and transferred to the Deschutes Project, but the repayment obligation has not been adjusted for this transfer.

^cAllocations to municipal water supply are included for the purposes of this schedule, because the contracts for repayments of costs include the amounts to be repaid for this allocation. The projects and allocations are as follows:

<u>Project</u>	<u>Irrigation</u>	<u>Municipal water supply</u>	<u>Together</u>
Austin, W.C.	\$ 1,808,586	\$ 1,080,000	\$ 2,888,586
Lewiston Orchards	1,422,788	1,061,607	2,484,395
Provo River	11,335,441	8,043,650	19,379,091
Rapid Valley	375,271	500,000	875,271
Weber Basin	39,483,000	18,211,000	57,694,000

^dRepresents the excess of the estimated costs of rehabilitation and betterment over the amounts included in the contracts for repayment of the costs.

^eProjects are completed and the plants are in service, but contracts for repayment of construction costs had not been negotiated at June 30, 1953.

^fRepresents the net excess of the estimated costs of construction of the distribution systems over the amounts covered by validated repayment contracts.

^gProjects authorized but not under construction at June 30, 1953.

^hIn 1924 a Committee of Special Advisors to the Secretary of the Interior recommended that the project be appraised and sold and

the losses incurred be charged to the reclamation fund. The Congress had not enacted legislation authorizing the write-off of the net costs and at June 30, 1953, are still shown as assets of the Bureau.

¹An amendatory repayment contract with the water users of the Kendrick Project is under negotiation that will reduce the obligation from \$2,800,000 to \$796,680, the estimated repayment ability of the users.

^jRepresents the costs of economic, repayment, water-right, and land-use investigations, power studies, and repayment negotiations with the water users. The projects are under construction by the Corps of Engineers.

^kThe anticipated amount of additional contracts to be negotiated with water users of the Klamath Project.

¹Operation and maintenance costs during construction of \$165,928 have been recorded as construction charges to water users, but only \$65,167 has been funded as a part of the repayment contracts. The difference of \$100,761 will increase the amount to be covered by additional contracts at the Klamath Project.

^mThe amount allocated for repayment by the water users in the North Side Pumping Division, Minidoka Project. A water user organization has not been formed for negotiation of a contract.

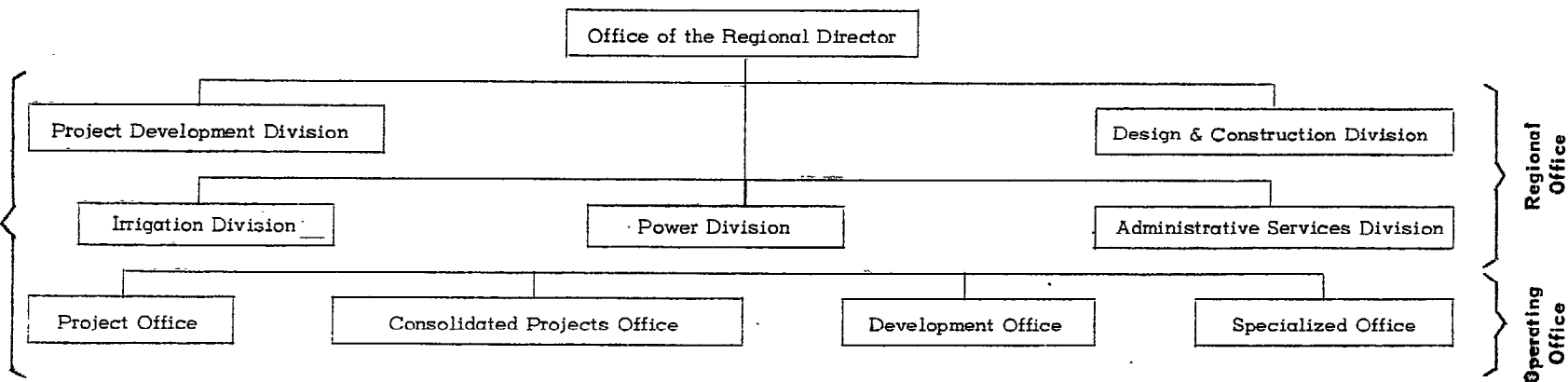
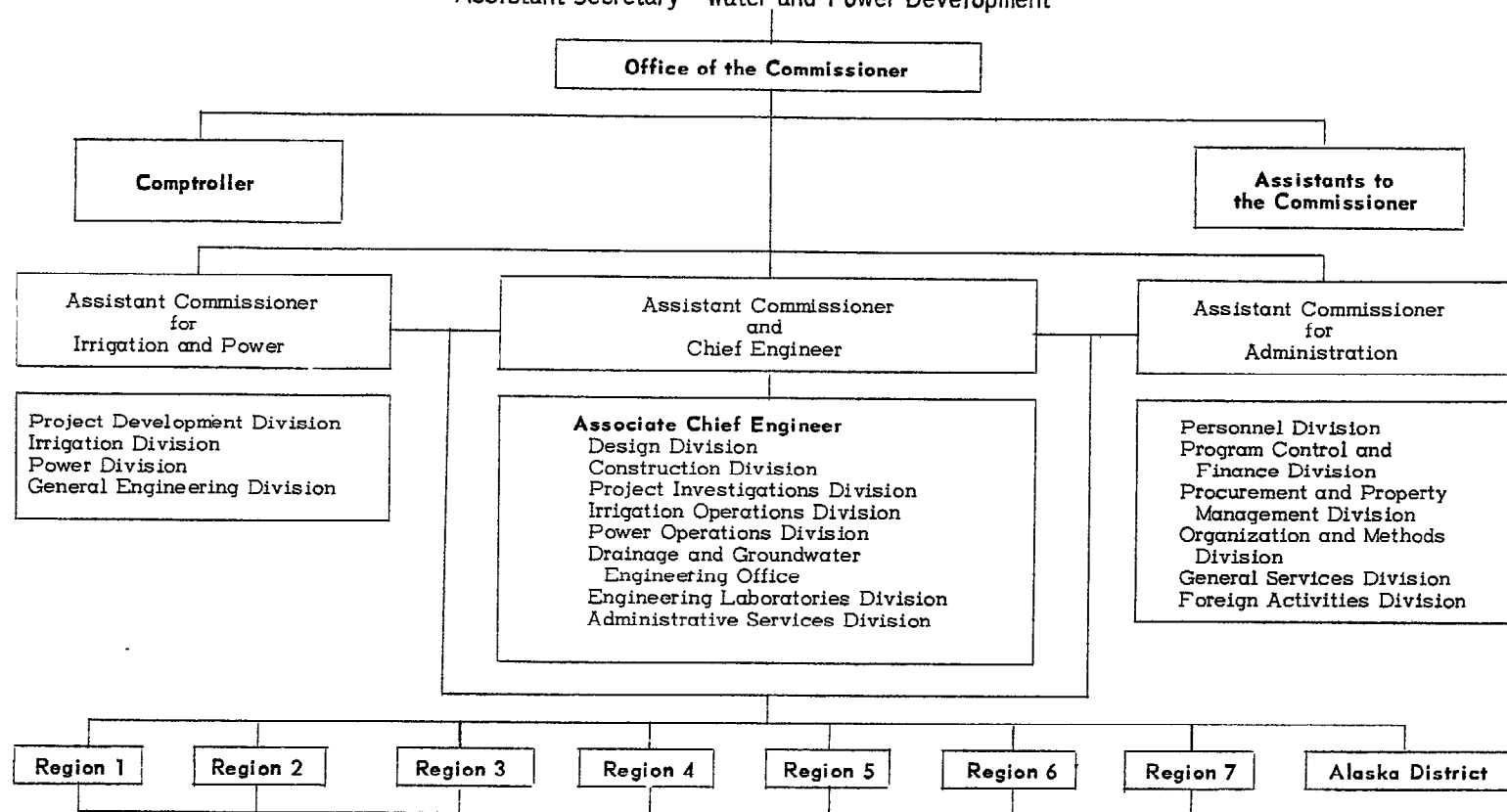
ⁿThis amount is included in the contract to cover the expenditures by the United States for equipment and machinery for operations and maintenance of the project on or before the district took over the care, operation, and maintenance of project works on January 1, 1951.

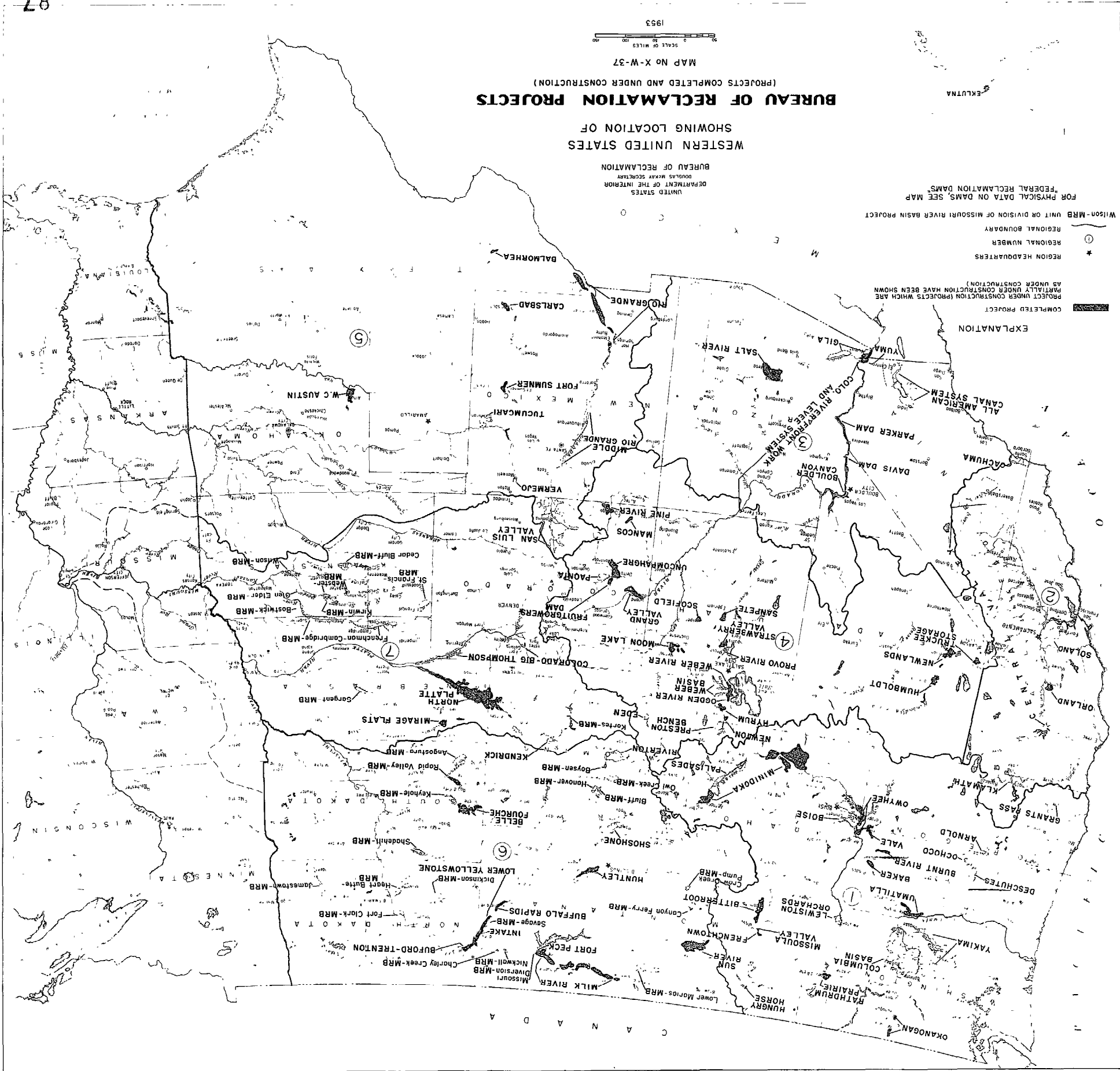
^oAt June 30, 1953, contracts totaling \$6,403,950 for sale of water storage space had been executed, but these contracts had not been validated by the courts. The Bureau does not record contracts until the contracts have been validated.

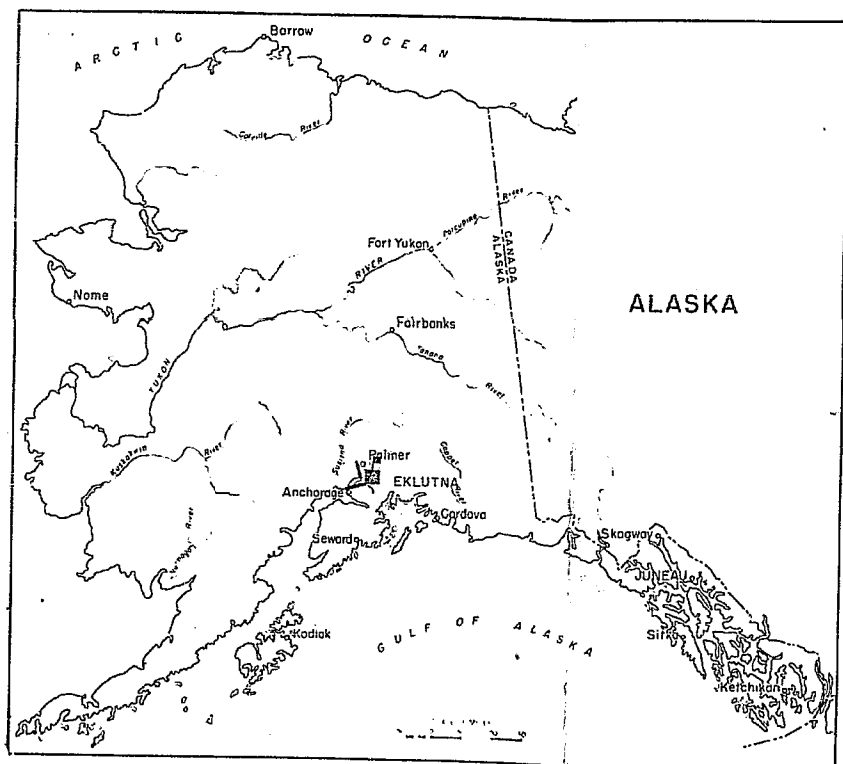
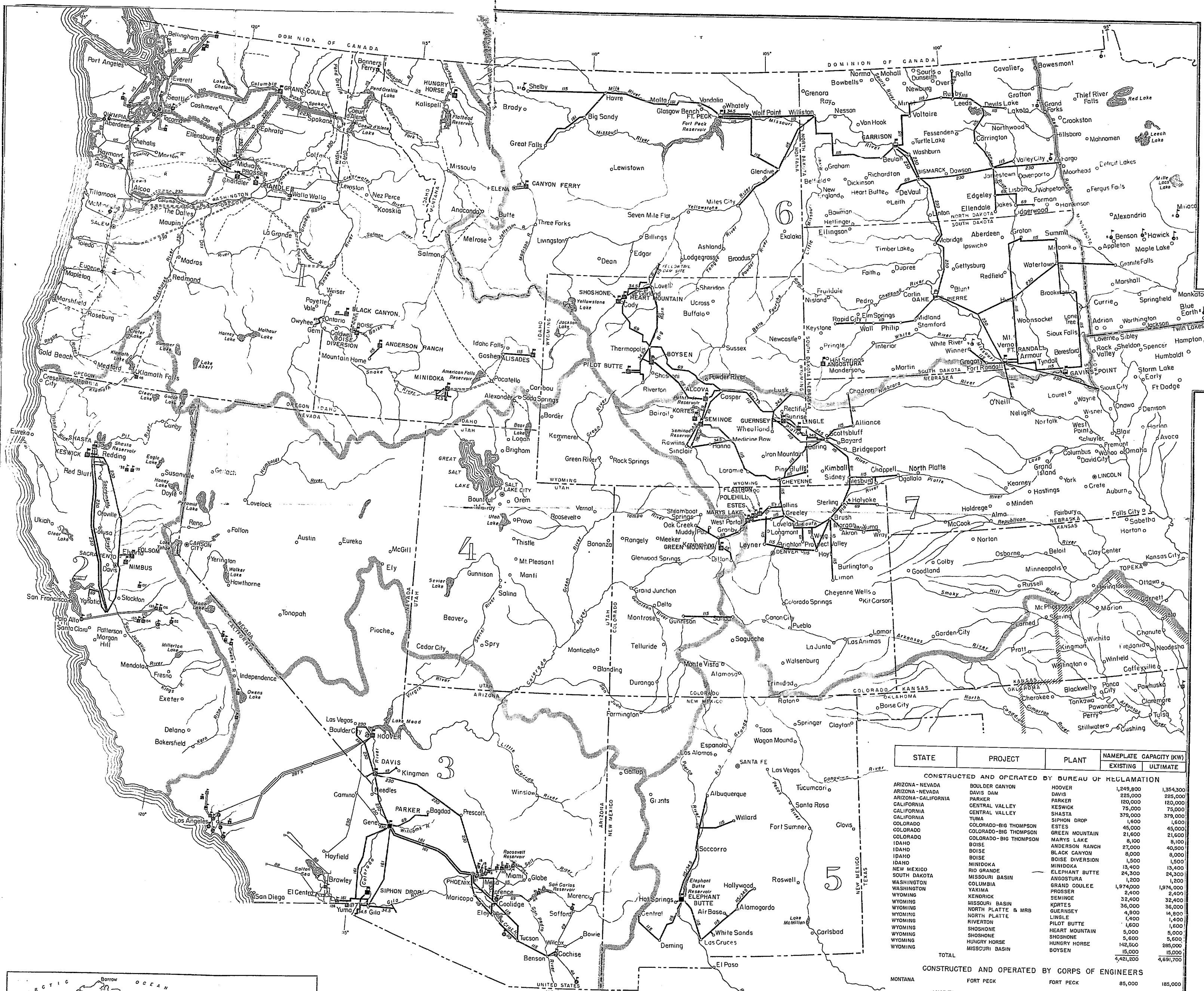
^pThe Rapid Valley Conservancy District has contracted with the United States to repay \$600,000 at the rate of \$1 an acre-foot of water delivered from Deerfield Dam for irrigation. These payments are cumulated and, if additional works are constructed, shall first be applied to payment of the cost of the irrigation works and, second, be applied to the cost of Deerfield Dam which is not covered by the repayment obligations (not to exceed \$500,000) of Rapid City. If additional works are not built, the payments received from the Conservancy District will be applied to the cost of the Deerfield Dam.

APPENDIXES

**BUREAU OF RECLAMATION
ORGANIZATION CHART**
Secretary of the Interior
Assistant Secretary - Water and Power Development







LEGEND

HYDROELECTRIC PLANTS

EXISTING UNDER CONSTRUCTION (FY. 1954)

FEDERALLY OWNED
BUREAU OF RECLAMATION
CORPS OF ENGINEERS
OTHER PUBLICLY OWNED
NON-FEDERAL

FUEL ELECTRIC PLANTS

OTHER PUBLICLY OWNED
NON-FEDERAL

TRANSMISSION LINES

FEDERALLY OWNED
BUREAU OF RECLAMATION
OTHER PUBLICLY OWNED
FEDERAL AND NON-FEDERAL (AND FUTURE)

UNITED STATES
DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION

RECLAMATION POWER FACILITIES
EXISTING AND UNDER CONSTRUCTION
(ALSO SHOWS OTHER PUBLICLY OWNED FEDERAL & NON-FEDERAL FEATURES)

MAP NO. X-W-8

SCALE OF MILES
0 25 50 100 200

STATE	PROJECT	PLANT	NAMEPLATE CAPACITY (KW)	
			EXISTING	ULTIMATE
CONSTRUCTED AND OPERATED BY BUREAU OF RECLAMATION				
ARIZONA-NEVADA	BOULDER CANYON	HOOPER	1,249,800	1,354,300
ARIZONA-NEVADA	DAVIS DAM	DAVIS	225,000	225,000
ARIZONA-CALIFORNIA	PARKER	PARKER	120,000	120,000
CALIFORNIA	CENTRAL VALLEY	KESWICK	75,000	75,000
CALIFORNIA	CENTRAL VALLEY	SHASTA	379,000	379,000
COLORADO	YUMA	SIPHON DROP	1,600	1,600
COLORADO	COLORADO-BIG THOMPSON	ESTES	45,000	45,000
COLORADO	COLORADO-BIG THOMPSON	GREEN MOUNTAIN	21,600	21,600
COLORADO	COLORADO-BIG THOMPSON	MARYS LAKE	8,100	8,100
IDAHO	BOISE	ANDERSON RANCH	27,000	40,500
IDAHO	BOISE	BLACK CANYON	8,000	8,000
IDAHO	BOISE	BOISE DIVERSION	1,500	1,500
IDAHO	MINIDOKA	MINIDOKA	13,400	13,400
NEW MEXICO	RIO GRANDE	ELEPHANT BUTTE	24,300	24,300
SOUTH DAKOTA	MISSOURI BASIN	ANGOSTURA	1,200	1,200
WASHINGTON	COLUMBIA	GRAND COULEE	1,974,000	1,974,000
WASHINGTON	YAKIMA	PROSSER	2,400	2,400
WASHINGTON	KENDRICK	SEMINOE	32,400	32,400
WASHINGTON	MISSOURI BASIN	KPRTS	36,000	36,000
WASHINGTON	NORTH PLATTE & MRB	GUERNSEY	4,800	14,800
WASHINGTON	NORTH PLATTE	LINGUE	1,400	1,400
WASHINGTON	RIVERTON	PILOT BUTTE	1,600	1,600
WASHINGTON	SHOSHONE	HEART MOUNTAIN	5,000	5,000
WASHINGTON	SHOSHONE	SHOSHONE	5,600	5,600
WASHINGTON	HUNGRY HORSE	HUNGRY HORSE	142,500	285,000
WASHINGTON	MISSOURI BASIN	BOYSEN	15,000	15,000
TOTAL			4,421,200	4,631,700
CONSTRUCTED AND OPERATED BY CORPS OF ENGINEERS				
MONTANA	FORT PECK	FORT PECK	85,000	185,000
UNDER CONSTRUCTION BY BUREAU OF RECLAMATION				
CALIFORNIA	CENTRAL VALLEY	FOLSOM	0	162,000
CALIFORNIA	CENTRAL VALLEY	NIMBUS	0	13,500
COLORADO	COLORADO-BIG THOMPSON	FLATIRON	0	71,500
COLORADO	COLORADO-BIG THOMPSON	POLEHILL	0	33,250
IDAHO	PALISADES	PALISADES	0	114,000
MONTANA	MISSOURI BASIN	CANYON FERRY	0	50,000
WASHINGTON	YAKIMA-KENNEWICK DIV	CHANDLER	0	12,000
WASHINGTON	KENDRICK	ALCOVA	0	36,000
WASHINGTON	EKLUTNA	EKLUTNA	0	30,000
TOTAL			0	522,250
UNDER CONSTRUCTION BY CORPS OF ENGINEERS				
NORTH DAKOTA	MISSOURI BASIN	GARRISON	0	400,000
SOUTH DAKOTA	MISSOURI BASIN	FT. RANDALL	0	320,000
SOUTH DAKOTA	MISSOURI BASIN	GAVINS POINT	0	100,000
SOUTH DAKOTA	MISSOURI BASIN	GAHE	0	425,000
TOTAL			0	1,245,000