

GAO

Report to the Ranking Minority Member,
Committee on Resources, House of
Representatives

July 1996

BUREAU OF RECLAMATION

Information on Allocation and Repayment of Costs of Constructing Water Projects



G A O
75 years
1921 - 1996



United States
General Accounting Office
Washington, D.C. 20548

**Resources, Community, and
Economic Development Division**

B-271539

July 3, 1996

The Honorable George Miller
Ranking Minority Member
Committee on Resources
House of Representatives

Dear Mr. Miller:

This report responds to your request for information on various issues surrounding the allocation and repayment of the costs of constructing federal water projects, including the allocation of these costs among the projects' various purposes and irrigators' repayment of their share of these costs. As requested, we are also providing information on changes in reclamation law since 1902 regarding the allocation of the projects' costs and repayment requirements.

As arranged with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days after the date of this letter. At that time, we will send copies to the Secretary of the Interior; the Commissioner, Bureau of Reclamation; the Director, Office of Management and Budget; and other interested parties. We will also make copies available to others on request.

This report was prepared under the direction of Barry Hill, Associate Director, Energy, Resources, and Science Issues, who can be reached at (202) 512-9775 if you or your staff have any questions. Major contributors to this report are listed in appendix X.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Victor S. Rezendes'.

Victor S. Rezendes
Director, Energy, Resources,
and Science Issues

Executive Summary

Purpose

The federal government has spent \$21.8 billion to construct 133 water projects in the western United States that provide water for various purposes, including irrigation. The beneficiaries of these projects are generally required to repay to the federal government their allocated share of the costs of constructing these projects. However, as a result of various forms of financial assistance provided by the federal government, some beneficiaries repay considerably less than their full share of these costs. Among the beneficiaries, irrigators generally receive the largest amount of such financial assistance.¹

The Ranking Minority Member of the House Committee on Resources asked GAO to provide information on the (1) types of financial assistance received by the irrigators that participate in the federal water projects built by the Department of the Interior's Bureau of Reclamation or for which the Bureau has water marketing responsibilities and (2) amount of these water projects' construction costs allocated to irrigators and the status of their repayment of these costs. As requested, GAO is also providing information on the allocation of construction costs among the projects' various purposes and changes in reclamation law since 1902 regarding the allocation of the projects' costs and repayment requirements. The latter is presented in appendix I.

Background

Since 1902, the federal government has been involved in financing and building water projects, primarily to reclaim arid and semiarid land in the West. Initially, these projects were generally small and built almost solely to provide irrigation. Over the years, however, the projects have grown in size and purpose, providing municipal and industrial water supply, hydroelectric power generation, recreation, flood control, and other benefits in addition to irrigation. The Bureau and the U.S. Army Corps of Engineers build most federal water projects. While the Corps operates nationwide, the Bureau's activities are limited to 17 western states.

Collectively, the federal statutes that are generally applicable to all reclamation water projects and the statutes authorizing individual projects are known as reclamation law. Reclamation law determines how the costs of constructing reclamation projects are allocated and how the repayment responsibilities are assigned among the projects' various beneficiaries. Under reclamation law, these costs are designated as either reimbursable—to be repaid by the projects' beneficiaries—or

¹In this report, "irrigators" refers to the irrigation or water districts that have contracted to repay the costs of constructing a project.

nonreimbursable—to be borne by the federal government. The costs allocated to irrigation, municipal and industrial water supply, and power are reimbursable. The costs allocated to purposes such as navigation and flood control are nonreimbursable because these purposes are viewed as national in scope.

Results in Brief

Under reclamation law, the irrigators that participate in a federal water project can receive three types of financial assistance: (1) federally subsidized financing of the project's construction costs, because no interest is charged; (2) a shifting to the project's other beneficiaries of the repayment of part or all of the costs allocated to irrigators but determined to be over their ability to pay; and (3) relief of part or all of their repayment obligation through specific legislation in special circumstances, such as economic hardship or drought. The cost of providing this financial assistance can be substantial over the course of a project's repayment period. For example, when water from the Tualatin project in Oregon became available to irrigators in 1976, the federal subsidy associated with the project's \$31.5 million irrigation component was \$30.6 million.

According to the Bureau's financial reports, as of September 30, 1994, irrigators had been allocated \$7.1 billion of the \$16.9 billion federal investment in water projects considered reimbursable. However, as a result of adjustments made after analyzing the irrigators' ability to pay and relief granted through specific legislation, that amount was reduced to \$3.4 billion—or 47 percent of the irrigators' allocated share of the construction costs. According to Bureau officials, the irrigators are generally current on the repayment of their obligation.

Principal Findings

Substantial Financial Assistance Available to Irrigators

Since the initiation of the reclamation program in 1902, the construction costs associated with irrigation have been repaid without interest. In addition, irrigators generally have 40 years or more to repay their share of these costs, often after a period of up to 10 years in which the irrigators receive water to develop their land but are not required to begin payments. The cost to the federal government of providing interest-free financing can be substantial over a project's lengthy repayment period. For example, according to the Bureau's records, the irrigation component of the

Tualatin project represented \$31.5 million of the project's total construction cost of \$58.7 million; however, because of interest-free financing and a 64-year repayment period, which began in 1976, the federal subsidy provided to the irrigators amounted to \$30.6 million, or 97 percent of the construction costs allocated to irrigators.

Reclamation law has also provided irrigators with financial assistance by shifting the repayment of part or all of their obligation to the other beneficiaries of a project. The costs determined to be beyond the irrigators' ability to pay are repaid from the project's other revenues, primarily power revenues. In the Tualatin project, it was determined that the irrigators could pay only \$5.9 million of the \$31.5 million in construction costs allocated to them. The repayment of the remaining \$25.6 million, or 81 percent of the allocated costs, has been shifted to power users.² This shifting of the repayment of the obligation is known as irrigation assistance.

The Congress has also provided irrigators with financial assistance, referred to as a charge-off, by enacting specific legislation relieving irrigators of portions of their repayment obligation. In general, the relief is provided in response to special circumstances, such as a determination that the land is unproductive, drought, or depressed economic conditions. For example, the Omnibus Adjustment Act of 1926 (44 Stat. 636) provided repayment relief to irrigators at 21 projects. About 13 percent of all the construction costs incurred up to that time—\$17.3 million—were forgiven by the federal government because land was determined to be unproductive at specific projects.

Costs Allocated to Irrigators and Their Repayment Status

The Bureau has determined that \$16.9 billion, or 78 percent, of the \$21.8 billion investment in water projects is reimbursable to the federal government. Of these reimbursable costs, the largest portion—\$7.1 billion—has been allocated to irrigators. However, when the repayment obligation is adjusted through irrigation assistance and charge-offs, the irrigators are scheduled to repay only \$3.4 billion. On the basis of a determination that the irrigators are unable to pay the full amount of \$7.1 billion, \$3.4 billion of their obligation has been shifted to the projects' other beneficiaries for repayment, primarily through power revenues. In addition, irrigators have been relieved of \$373.1 million of their repayment obligation through charge-offs. Because irrigation assistance is generally

²In this report, "power users" refers to the commercial users of the electrical power generated by a water project.

scheduled to be credited at or near the end of a project's repayment period, few power revenues have been transferred to the federal government to date for this purpose.

As a result of this financial assistance, irrigators have either paid, or are scheduled to pay, their entire allocated share of the construction costs for only 14 of the 133 water projects. According to Bureau officials, irrigators are generally current in repaying their obligations, having repaid \$945 million as of September 30, 1994.

Recommendations

GAO is making no recommendations in this report.

Agency Comments

We provided a draft of this report to the Department of the Interior and the Bureau of Reclamation for review and comment. In commenting on the report, agency officials, including the Director of the Office of Program Analysis, Denver Service Center, agreed with the information presented. They stated that the report accurately presented the allocation of the costs of the water projects, their repayment, and the financial assistance provided to the irrigators that participate in these projects. They also provided several technical clarifications to the draft, which have been incorporated into the report as appropriate.

Contents

Executive Summary		2
Chapter 1		8
Introduction	Development, Cost Allocation, and Assignment of Repayment Responsibilities for Water Projects	9
	GAO's Prior Work on Water Projects	12
	Objectives, Scope, and Methodology	12
Chapter 2		15
Financial Assistance Available to Irrigators Participating in Federal Water Projects	Irrigators' Repayment Obligations Are Subsidized	15
	Irrigation Assistance	19
	Congressional Charge-Offs	22
Chapter 3		23
Costs Allocated to Irrigators and Their Repayment Status	Most Costs for Constructing Water Projects Are Considered Reimbursable	23
	Irrigators Are Obligated to Repay Less Than Half of Their Allocated Costs	26
	Irrigators Rarely Pay Their Full Allocated Share	28
Appendixes	Appendix I: Changes in Reclamation Law Regarding Allocation of Project Costs and Repayment Requirements	32
	Appendix II: Small Reclamation Project Loans and Distribution System Loans Made to Irrigators	36
	Appendix III: Status of Repayment of Bureau of Reclamation Loans by State as of September 30, 1994	39
	Appendix IV: Allocation of Construction Costs by Project Purpose for 133 Projects Involving Irrigation, as of September 30, 1994	46
	Appendix V: Status of Repayment of Costs Allocated to Irrigation by Project Purpose for 133 Projects, as of September 30, 1994	56
	Appendix VI: Impact of Irrigation Assistance and Charge-Offs on Repayment of Costs Allocated to Irrigation for the 133 Projects, as of September 30, 1994	65
	Appendix VII: Fifteen Projects Where Charge-Offs Relieve Irrigators of 50 Percent or More of Their Repayment Obligation	70

Appendix VIII: Forty-One Projects Where Irrigation Assistance and Charge-Offs Account for 70 Percent or More of Costs Allocated to Irrigation, as of September 30, 1994	71
Appendix IX: Thirty-Nine Projects Where Irrigation Assistance and Charge-Offs Account for 10 Percent or Less of Costs Allocated to Irrigation, as of September 30, 1994	73
Appendix X: Major Contributors to This Report	75

Related GAO Products	78
-----------------------------	-----------

Table	Table I.1: Some Significant Changes in Reclamation Law Regarding Allocation of Project Costs to Irrigators and Their Repayment of These Costs	34
--------------	---	----

Figures	Figure 1.1: Typical Repayment Obligations for Users of Water From Federal Projects	11
	Figure 2.1: Allocation of Construction Costs for the Tualatin Project, as of September 30, 1994	18
	Figure 2.2: Amount Irrigators Will Pay Out of Each Dollar in Construction Costs Allocated to Irrigation in the Tualatin Project	21
	Figure 3.1: Allocation of Reimbursable Construction Costs by Purpose, as of September 30, 1994	24
	Figure 3.2: Allocation of Nonreimbursable Construction Costs by Purpose, as of September 30, 1994	25
	Figure 3.3: Amount Irrigators Will Pay Out of Each Dollar in Construction Costs Allocated to Irrigation	28
	Figure 3.4: Repayment and Assistance/Relief Combinations for Costs Allocated to Irrigators by Number of Projects and Percentage, as of September 30, 1994	29

Introduction

Since the beginning of the 20th century, the federal government has been involved in financing and building water projects in 17 western states.³ Turn-of-the-century water projects were built primarily to reclaim arid and semiarid land in these states and to meet the then-national objective of “developing the West.” These earlier projects were generally small and built almost solely to provide irrigation. Since then, the projects have grown in size and now serve multiple purposes, including municipal and industrial water supply, hydroelectric power generation,⁴ recreation, and flood control, as well as irrigation.

The Interior Department’s Bureau of Reclamation and the U.S. Army Corps of Engineers are the principal federal agencies that build and operate multipurpose water projects. The Bureau is responsible for projects in the 17 western states. While the Corps operates nationwide, in general it has transferred responsibility to the Bureau for marketing the irrigation water from its projects in the 17 western states and for recovering these projects’ reimbursable construction costs allocated to irrigators. In general, the Corps’ water projects follow a design, construction, and cost allocation procedure similar to that used for the Bureau’s projects. In this report, the projects cited include both those built and operated by the Bureau and those for which the responsibility for recovering the costs allocated to irrigators has been transferred from the Corps to the Bureau. As of September 30, 1994, the Bureau was responsible for managing repayment of reimbursable construction costs for 158 projects, 133 of which involved irrigation.

³The 17 western states are Arizona, California, Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, and Wyoming.

⁴Many federal water projects generate electrical power for use in their pumping operations. The power generated in excess of a project’s needs is sold by the Department of Energy’s power marketing authorities to utilities. In this report, power users refers to the commercial users of the electrical power generated by a water project.

Development, Cost Allocation, and Assignment of Repayment Responsibilities for Water Projects

The development of a federal water project generally begins with a feasibility study outlining the proposed design and potential benefits and costs. A definite plan with more detailed cost estimates is then prepared and submitted to the Congress for review. If the Congress approves the project, legislation is introduced to authorize construction and appropriate funds. Once the construction of a project is authorized, the Bureau negotiates contracts with the potential users of a project's water for repayment of the construction costs.⁵ Under what are known as Section 9(d) contracts, the water users' repayment obligation is limited to their share of the project's estimated construction costs. Construction generally does not begin until the contracts are in place.

Initially, the Bureau estimates the construction costs, identifies the costs to be recovered, and then allocates these costs among the project's specific purposes. In general, the Bureau uses the "Separable Costs Remaining Benefits" method to allocate these costs. This method is based on the principle that users should not pay more for a purpose than the benefits they receive or the cost of the most economical single-purpose alternative that would serve the same purpose. Once a project is completed, a final cost allocation is made on the basis of a determination of the actual costs.

Under reclamation law, a project's construction costs are divided into two categories—reimbursable and nonreimbursable costs. Reimbursable costs are those that are to be repaid by the project's beneficiaries. The costs allocated to irrigation, municipal and industrial water supply, and power are reimbursable. Nonreimbursable costs are those that are borne by the federal government because certain purposes of the project are viewed as national in scope. These costs include those allocated to flood control and navigation, as well as the majority of costs allocated to fish and wildlife enhancement, highway transportation, and recreation. For example, the \$108 million Weber Basin project in Utah includes \$18.9 million in nonreimbursable costs allocated to flood control, recreation, fish and wildlife enhancement, highway transportation, and the safety of dams.

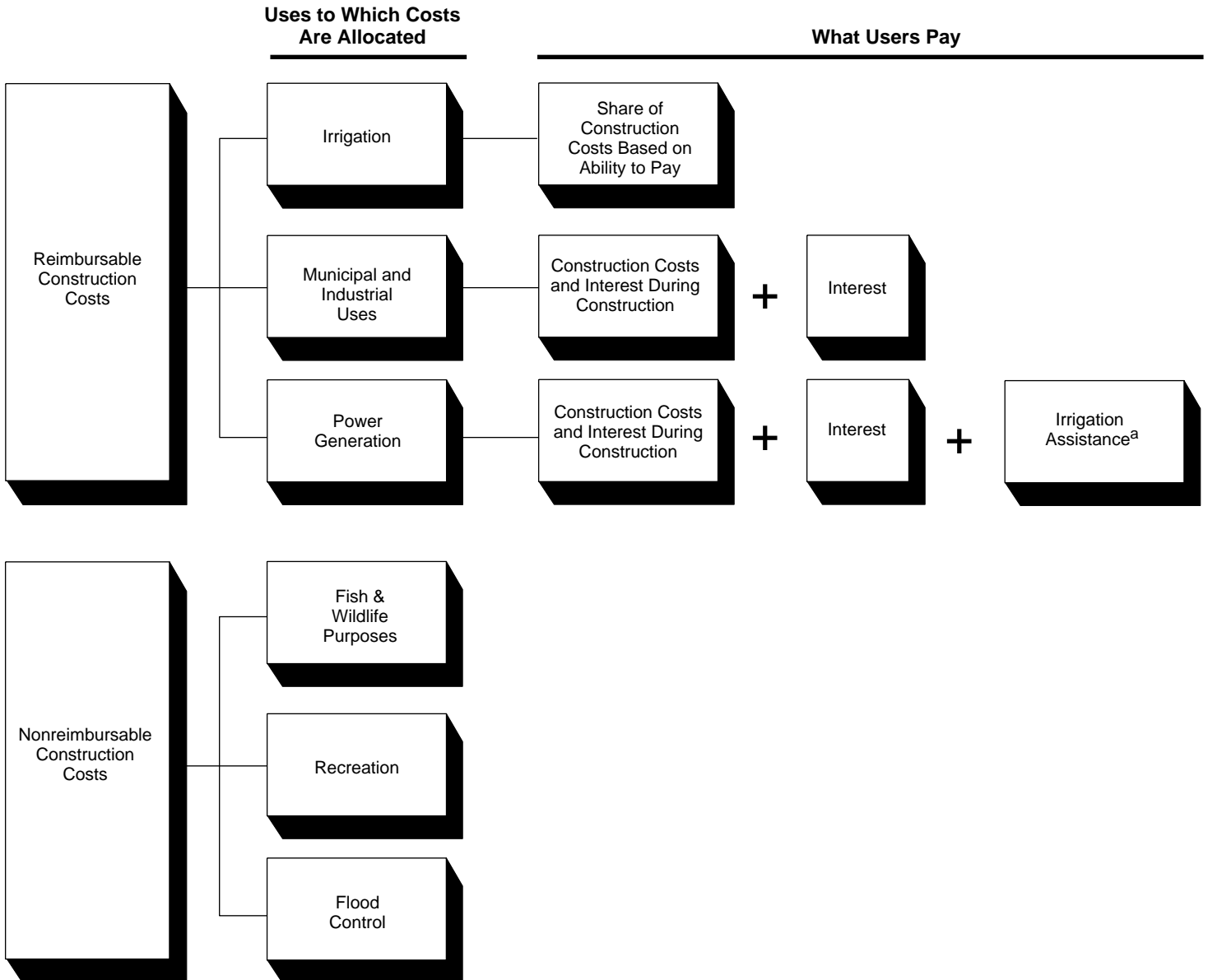
The amount of reimbursable costs that a water user is responsible for repaying varies by the type of user. Irrigators are responsible for repaying

⁵The Reclamation Project Act of 1939 (53 Stat. 1187) authorizes two types of contracts for repayment of the construction costs allocated to irrigators. Section 9(d) authorizes repayment contracts for a fixed dollar amount of the construction costs over a period of 40 years or more. Section 9(e) authorizes water deliveries on the basis of water service contracts for up to 40-year periods, and the rates charged for the amount of water delivered are sufficient to cover recovery of the construction costs and the project's annual operation and maintenance costs.

their allocated share of a project's construction costs as limited by a determination of their ability to pay.⁶ They are not required to repay the interest that accrues during construction or during the repayment period. Municipal and industrial water users and power users are responsible for repaying their allocated share of the construction costs plus the interest that accrues during the repayment period. They can also be required to repay the construction costs that are determined to be above the irrigators' ability to pay; however, they pay no interest on these shifted costs. Figure 1.1 shows how the reimbursable costs are allocated for repayment among a project's water users.

⁶In this report, "irrigators" refers to the irrigation or water districts that have contracted with the federal government to repay the costs of constructing a project.

Figure 1.1: Typical Repayment Obligations for Users of Water From Federal Projects



^aThese costs are generally paid with power revenues at the end of the repayment period. All other costs are paid semiannually or annually.

GAO's Prior Work on Water Projects

We have issued a number of reports and testified on various aspects of the Bureau's program for constructing water projects. These reports and testimonies, listed at the end of this report, include general discussions of the program's costs and benefits as well as information on specific projects.

Objectives, Scope, and Methodology

The Ranking Minority Member of the House Committee on Resources asked us to provide information on the (1) types of financial assistance received by the irrigators that participate in federal water projects built by the Bureau of Reclamation or for which the Bureau has water marketing responsibilities and (2) amount of the water projects' construction costs allocated to irrigators and the status of their repayment of these costs. As requested, we are also providing information on the allocation of construction costs among the projects' various purposes and the changes in reclamation law regarding the allocation of the projects' costs and repayment requirements. The latter is presented in appendix I.

In this report, the financial assistance received by irrigators is defined as the difference between the irrigators' allocated share of a project's construction costs, including interest, and the amount the irrigators actually repay.

To identify the financial assistance provided to irrigators, we reviewed federal reclamation law, opinions from the Department of the Interior's Office of the Solicitor, reports from Interior's Inspector General, and GAO reports and discussed the issue with officials in the Bureau's headquarters and regions. To illustrate the cost to the federal government of the financial assistance provided to irrigators, we judgmentally selected the Tualatin project in Oregon because the irrigators' repayment obligation included both subsidized financing and irrigation assistance. We reviewed this project's repayment contracts and calculated the subsidy provided by the federal government through interest-free financing.⁷ The interest subsidy for this project cannot be projected to the universe of projects because of differences among the projects in the interest rate, length of the repayment period, and terms of the individual repayment contract.

⁷Federal law requires that budget authority for the subsidy costs of direct loans be provided in the budget before the loans are made. However, the subsidy cost associated with the irrigators' repayment of their share of the projects' construction costs has not been recorded as such in the budget because the repayment contracts have not been considered to be direct loans for budget reporting purposes. Inherent in the appropriation of funds for the construction of water projects is the inclusion of the subsidy associated with the irrigators' repayment of their allocated construction costs. See appendix II for information on the reporting of the subsidies associated with the Bureau's loan programs.

To assess how much of a project's total costs have been allocated to irrigation and how much the irrigators have repaid, we reviewed the Bureau's unaudited financial reports for each of the 133 projects. The principal report for data on construction costs and their repayment status is the Bureau's Project Construction Cost and Repayment Report, in which this information is published annually for each project. The construction costs recorded in these reports are the actual costs incurred as of September 30, 1994. At the time we began our review, these were the most current data available in the Bureau's financial reports for the 133 projects. In general, these reports present the costs and repayments in millions and billions of dollars, rounded to the nearest decimal; some of the totals do not add because of rounding. These costs do not include interest on the costs allocated to irrigation or interest costs allocated to nonreimbursable purposes. Under reclamation law, the government is not expected to obtain repayment of interest in either case.

When the data in a report included estimates of the cost to complete a project's future phases or units, we subtracted these estimated costs from the total because such costs may never be incurred. We also reclassified some of the costs reported in the Bureau's financial reports to more accurately reflect the costs allocated to irrigation. Bureau officials stated that some portion of these costs are repaid under water service contracts and some through irrigation assistance. We reclassified these costs with the assistance and concurrence of the finance specialists assigned to each water project in the Bureau's five regions.

We did not independently verify the accuracy of the financial reports that the Bureau used to determine the cost allocation, repayment obligation, and repayment status of each project. Bureau officials told us that approximately 8,700 contracts govern the repayment of construction costs for the 158 projects, including the 133 projects that provide irrigation. While the Bureau does not maintain a comprehensive Bureau-wide list of projects, Bureau officials stated that each region knows the current status of repayment of its project.⁸ During this review, we did not have the time or resources to review each of the contracts to determine whether the data reported for each project were current and accurate. As a result, the status of the projects' repayment is based solely on data contained in the Bureau's financial reports for the projects.

⁸The Bureau's Repayment of Reclamation Projects, which provides a comprehensive listing of projects, repayment contracts, and the status of repayment, was last published in 1972. Comprehensive statistics on water projects and their repayment status were last published in the Bureau's 1984 Summary Statistics, Volume II, Finances and Physical Features.

During the course of our review, we noted that the Bureau also makes loans to local entities to finance the construction of small water projects and water delivery systems and to rehabilitate existing water projects' irrigation systems. These loans offer irrigators financial assistance similar to the assistance provided to the irrigators participating in large reclamation projects. Appendixes II and III provide the details on these loans and the status of their repayment.

We conducted our work at the Bureau's headquarters in Washington D.C.; Service Center in Denver, Colorado; and five regional offices in Boise, Idaho; Billings, Montana; Salt Lake City, Utah; Boulder City, Nevada; and Sacramento, California.

We performed our work from April 1995 through June 1996 in accordance with generally accepted government auditing standards.

We provided a draft of this report to the Department of the Interior and the Bureau of Reclamation for review and comment. In commenting on the report, agency officials, including the Director of the Office of Program Analysis, Denver Service Center agreed with the information presented. They stated that the report accurately presented the allocation of the costs of water projects, their repayment, and the financial assistance provided to the irrigators that participate in these projects. They also provided several technical clarifications to the draft, which we have incorporated as appropriate.

Financial Assistance Available to Irrigators Participating in Federal Water Projects

Under reclamation law, the irrigators that participate in a federal water project can receive three types of financial assistance: (1) federally subsidized financing of their allocated share of the project's construction costs, because no interest is charged; (2) a shifting to the project's other beneficiaries of the repayment of part or all of those costs allocated to the irrigators but determined to be over their ability to pay; and (3) relief of part or all of their repayment obligation through specific congressional action.

The cost of providing financial assistance to irrigators can be substantial over the course of a project's repayment period. For example, according to the Bureau's financial reports, the Tualatin project in Oregon cost the federal government \$58.7 million to construct. The Bureau allocated \$31.5 million of the project's construction costs to irrigation. However, because reclamation law does not require irrigators to repay their share of the construction costs with interest, when irrigators began receiving water from the project in 1976, the federal subsidy associated with the irrigators' repayment obligation was \$30.6 million, or 97 percent of the irrigators' allocated share of the construction costs.

Irrigators' Repayment Obligations Are Subsidized

Since the inception of the reclamation program in 1902, the federal government has subsidized the repayment of irrigators' allocated share of water projects' construction costs. Under reclamation law, the construction costs associated with a project's irrigation component are to be repaid without interest. Furthermore, irrigators generally have 40 years or more to make their payments, often after a "development period" of up to 10 years during which irrigators receive water to develop their lands but are not required to begin repaying the construction costs.

Financing of Construction Costs Is Interest-Free

Although reclamation law requires a project's beneficiaries to repay the reimbursable costs of the federal investment, the law does not require irrigators to pay interest on their repayment obligation. The subsidy associated with this interest-free financing continues from the time the construction funds are first expended through the end of the project's repayment period.

Since early in the reclamation program, and especially after 1939, appropriated funds have been used to finance the construction of water projects. These funds are borrowed from the U.S. Treasury and accrue interest until repaid. As part of the project's total cost, interest during

construction is calculated annually and becomes part of the total federal investment in the project. However, because reclamation law does not require irrigators to pay interest, the interest associated with the irrigation component of a project is not recognized as a reimbursable cost. The federal government absorbs this expense, thereby reducing the irrigators' share of the costs. In contrast, municipal and industrial water users and power users are generally required to repay the interest costs over a project's repayment period.

Repayment Extends Over Lengthy Periods

Irrigators repay their allocated cost share over lengthy periods of time, usually in equal annual or semiannual installments. Initially, the 1902 act set the repayment period at 10 years. However, because of economic difficulties faced by the irrigators, this period was extended to 20 years by legislation in 1914 and then to 40 years by legislation in 1926. Repayment periods exceeding 40 years have been authorized by legislation for specific projects. For example, the legislation for the Central Arizona project authorizes a 50-year repayment period.⁹ Furthermore, because this project was constructed in two phases, with a 5-year gap between completion of the two phases, the irrigators are scheduled to repay their obligation over 55 years.

In addition, as noted earlier, irrigators generally do not begin repaying their share of costs until after a development period of up to 10 years. The Congress authorized this repayment hiatus in the Reclamation Project Act of 1939 to provide irrigators with time to develop arid lands for farming and achieve the financial position necessary to meet the costs before beginning repayment. During the development period, irrigators use water from a project without the financial burden of having to repay their share of the project's construction costs. This period begins when irrigators first receive water from the project. In contrast, municipal and industrial water users begin repaying their share of the construction costs as soon as they begin taking water from a project.¹⁰

⁹Colorado River Basin Project Act of 1968 (P.L. 90-537, tit. III, 82 Stat. 885).

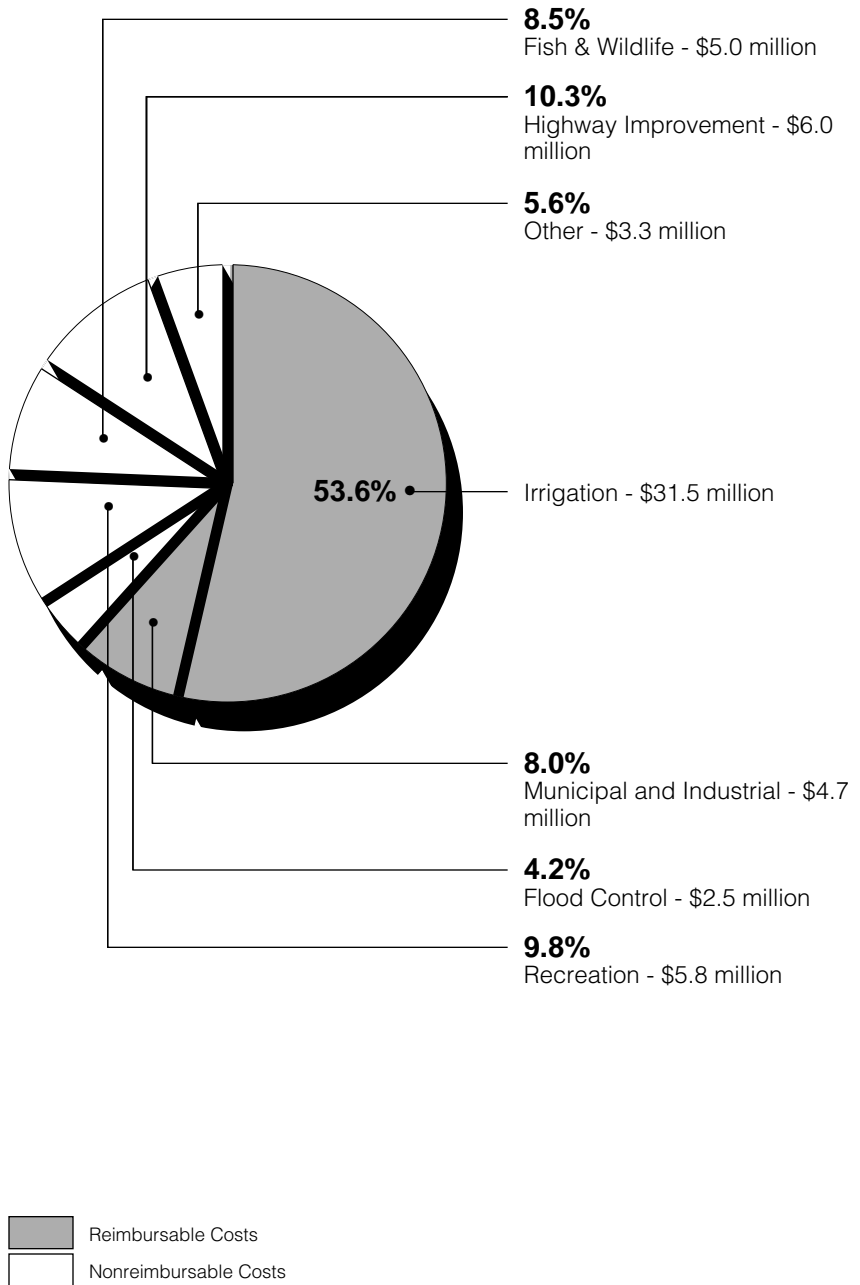
¹⁰Under the Water Supply Act of 1958 (P.L. 85-500, tit. III, 72 Stat. 319), up to 30 percent of a project's total cost may be allocated to anticipated future demand. No payment is required for this allocation to future demand until the water is first used. Furthermore, no interest need be charged until the water is used except that the interest-free period can not exceed 10 years.

**The Tualatin Project: an
Example of the Cost of the
Financing Subsidy**

According to 1994 Bureau financial records, the Tualatin project in Oregon cost the federal government \$58.7 million to construct. The irrigation component of this project cost \$31.5 million. Construction took place in two phases, with a 3-year gap between the phases. Following a 10-year development period, the irrigators are to repay their portion of the construction costs without interest over a 53-year period (1986 to 2038). Power users are responsible for a final payment in 2039, making the total repayment period 54 years. Figure 2.1 shows how the Bureau allocated the project's construction costs among the various beneficiaries.

Chapter 2
Financial Assistance Available to Irrigators
Participating in Federal Water Projects

Figure 2.1: Allocation of Construction Costs for the Tualatin Project, as of September 30, 1994



The federal subsidy associated with the interest-free financing of the irrigators' \$31.5 million repayment obligation is substantial. In 1976, when irrigators started to receive water, the present value of their scheduled repayment to the federal government over the 64-year repayment period was \$0.9 million. The remaining \$30.6 million, or 97 percent of the construction costs allocated to irrigation, represents the subsidy associated with the interest-free financing.¹¹

Irrigation Assistance

Reclamation law has also provided irrigators with financial assistance by having other beneficiaries of a project assist in repaying the obligation. Construction costs determined to be beyond the irrigators' ability to pay are to be repaid by other beneficiaries, primarily power users, as "irrigation assistance."

Since 1906, reclamation law has authorized the use of power revenues to assist in the payment of irrigation costs. A 1944 opinion from the Department of Interior's Office of the Solicitor interpreting the provisions of the Reclamation Project Act of 1939 confirmed the principle of limiting the irrigators' financial obligation for their share of a project's costs to the amount they were able to repay. Under this ability-to-pay concept, the Secretary of the Interior determines the amount of construction costs allocated to irrigation that are within the irrigators' ability to repay. The determination is based on an economic analysis of a given geographic area. The analysis estimates the difference in farmers' income with and without an irrigation project and involves projections of farm size, type and quantity of crops, and crop prices. The irrigators' ability to pay is measured in terms of the farm income available to meet the annual cost of water after all crop production, overhead, and family living expenses are recognized. This analysis and determination generally occur before construction begins on a project. Under repayment contracts, once the ability to pay has been determined, the irrigators' repayment obligation is fixed for the repayment period, regardless of changes in the irrigators' profitability, unless the irrigators request a revision. Bureau officials stated that the Bureau's policy now is to include a provision requiring that ability-to-pay determinations be reviewed every 5 years in all new or amended repayment or water service contracts.

¹¹To estimate the subsidy associated with interest-free financing, we calculated a present value, as of 1976, of the stream of payments scheduled to be made through the year 2039. The present value, in 1976, of the total stream was approximately \$870,000, which represents almost 3 percent of the irrigators' repayment obligation. In making these calculations, we used a discount rate of 7.6 percent to approximate the government's long-term borrowing costs in 1976.

The amount of the repayment obligation that is determined to be above the irrigators' ability to pay is repaid from a project's other revenues, primarily the revenues earned from the sale of the electric power generated by the project. Irrigation assistance is also paid with nonpower revenues. Grazing fees, building rentals, concession income, gravel sales, and farming leases are examples of revenues from a project that have been credited to irrigators' repayment obligations. In general, this type of assistance is limited in terms of the dollar amounts involved.

In addition to this general authority for irrigation assistance, the individual authorizations for some projects provide for irrigation assistance. For example, the 1952 legislation authorizing the Collbran project in Colorado¹² (a multipurpose project designed for irrigation and the production of power) provided that the net revenues from the sale of power and municipal and industrial water are available to pay those construction costs that are allocated to irrigation but that are beyond the irrigators' ability to pay. Furthermore, the authorizing legislation for certain projects without power-generating facilities provides that power revenues from other federal projects may be used to pay irrigation assistance. For example, subject to certain limitations, the net power revenues of the federal Columbia River power system may be used to pay the construction costs allocated to irrigation for any water project in the Pacific Northwest authorized under reclamation law after 1966.

For the Tualatin project, of the \$31.5 million in construction costs allocated to irrigation, it was determined that the irrigators had the ability to pay only \$5.9 million. Responsibility for the remaining \$25.6 million (81.3 percent of the allocated costs) has been shifted to power users for repayment as irrigation assistance. As shown in figure 2.2, irrigators are now scheduled to repay less than 19 cents of every dollar of the construction costs allocated to irrigation. Repayment began in 1986 following a 10-year development period. Bureau officials stated that as of September 30, 1994, the irrigators were current on their repayment obligation, having repaid \$694,440, or 12 percent of the \$5.9 million.

¹²66 Stat. 325.

Figure 2.2: Amount Irrigators Will Pay Out of Each Dollar in Construction Costs Allocated to Irrigation in the Tualatin Project



From the federal government’s perspective, having power users pay irrigation assistance reduces the value of the reimbursements the government receives over the repayment period. Under federal law and a Department of Energy order, the power rates charged to customers are to be set at a level that will recover (1) the operation and maintenance costs of the power marketing administrations, (2) a project’s construction costs allocated to power (with interest), and (3) irrigation assistance (which is interest-free). In repaying a project’s construction costs, power revenues annually deposited in the Treasury are typically applied first to the payment of the power users’ interest-bearing repayment obligation. Once the interest-bearing obligation has been repaid, revenues are accumulated for repayment of the non-interest-bearing irrigation assistance. As such, irrigation assistance is typically credited in a lump sum at or near the end of the irrigators’ normal repayment period. As a result, the rate charged to

power customers is minimized, but the value of the funds received by the federal government, which effectively has to wait longer to get its money, is reduced. In contrast, irrigators repay their allocated construction costs in a continuous stream of payments over the repayment period. Appendixes V and VI provide details on the irrigation assistance associated with each project.¹³

Congressional Charge-Offs

The Congress has also provided financial assistance to irrigators by selectively relieving them of a portion of their repayment obligations on certain projects. This assistance is referred to as a charge-off. In general, the Congress has provided such relief in response to special circumstances, such as a determination that the land is unproductive,¹⁴ construction costs in excess of the amounts agreed in the repayment contracts, settlement of Indian water rights claims, droughts, and depressed economic conditions. Repayment relief is authorized by specific statutes that may apply to a single project or a number of projects. For example, the Omnibus Adjustment Act of 1926 (44 Stat. 636) provided repayment relief to irrigators in 21 projects. About 13 percent of all the construction costs incurred up to that time—about \$17.3 million—were forgiven by the federal government because a determination was made that the land was nonproductive at specific projects.

¹³Appendix IV shows how construction costs are allocated by the project's purposes.

¹⁴In such a case, land originally included in the economic justification for a water project is found to be unproductive despite the addition of water. Following a determination by the Secretary of the Interior and enactment of relief legislation, the land is deleted from the project's justification, and the irrigator's repayment obligation is correspondingly reduced.

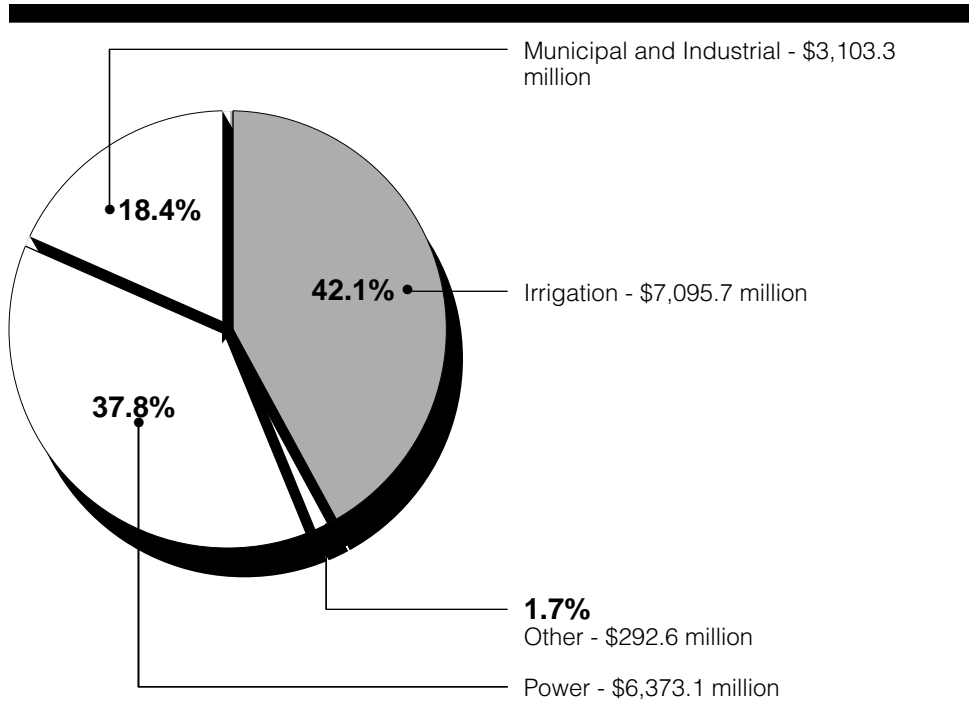
Costs Allocated to Irrigators and Their Repayment Status

According to the Bureau's financial reports, as of September 30, 1994, the government's construction investment in 133 water projects having irrigation as a purpose totaled about \$21.8 billion. Over three-quarters of this total, \$16.9 billion, is considered reimbursable to the federal government. Of the reimbursable costs, \$7.1 billion was allocated to irrigators for repayment. Under reclamation law, repayment of the irrigators' obligation can be shifted to other beneficiaries of a project for payment as irrigation assistance or reduced through charge-offs. As a result of adjustments made for irrigation assistance and charge-offs, irrigators are scheduled to repay only \$3.4 billion, or 47 percent, of their allocated share of the water projects' construction costs. In only 14 of the 133 water projects we reviewed have irrigators either paid, or are they scheduled to repay, their entire allocated share of the construction costs. According to Bureau officials, irrigators are generally current on their repayment, having repaid \$945.0 million.

Most Costs for Constructing Water Projects Are Considered Reimbursable

The Bureau has determined that under reclamation law, the federal government should be reimbursed for \$16.9 billion, or 77.5 percent, of the \$21.8 billion it has spent on constructing federal water projects. Of these reimbursable costs, the largest repayment obligation—\$7.1 billion—was allocated to irrigation. Figure 3.1 shows how the reimbursable costs were allocated among the purposes of the projects and the dollar amounts.

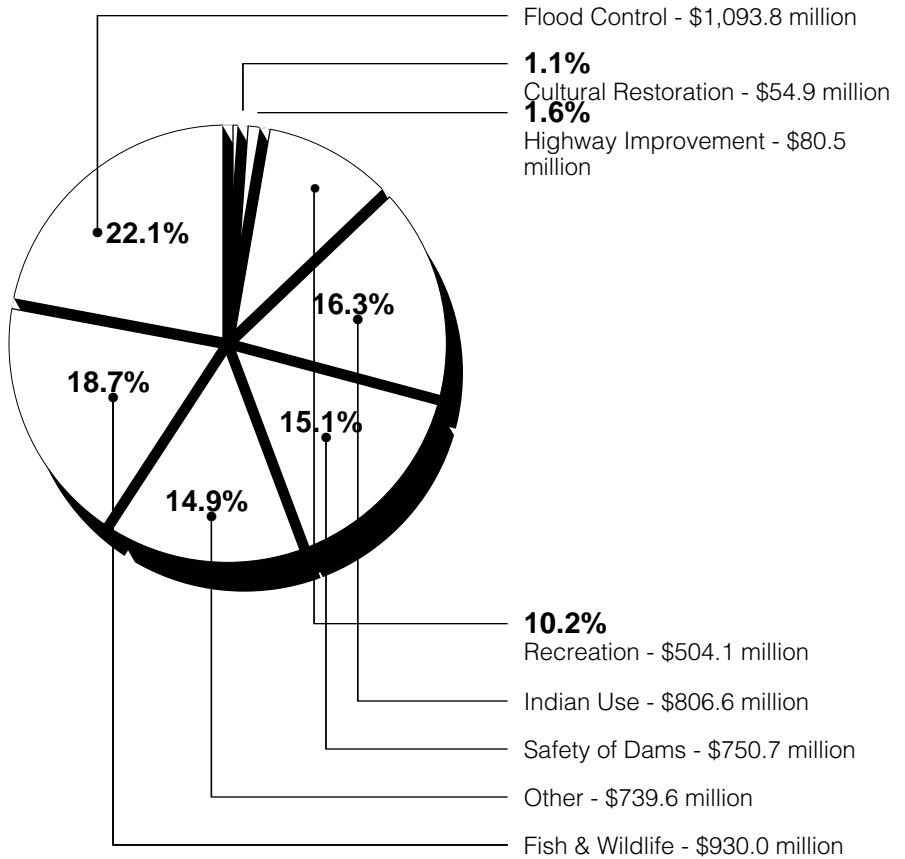
Figure 3.1: Allocation of Reimbursable
Construction Costs by Purpose, as of
September 30, 1994



The Bureau has also determined that under reclamation law, \$5.0 billion, or 22.9 percent, of the water projects' total construction costs are nonreimbursable. Of these nonreimbursable costs, flood control was allocated the largest share—about \$1.1 billion. Figure 3.2 shows how the nonreimbursable costs were allocated among the purposes of the projects and the dollar amounts.

Chapter 3
Costs Allocated to Irrigators and Their
Repayment Status

Figure 3.2: Allocation of
Nonreimbursable Construction Costs
by Purpose, as of September 30, 1994



Appendix IV provides detailed information on the allocation of the reimbursable and nonreimbursable construction costs for each project.

Irrigators Are Obligated to Repay Less Than Half of Their Allocated Costs

Irrigators are responsible for repaying \$3.4 billion, or 47 percent, of the \$7.1 billion in construction costs allocated to them for the water projects. Based on a determination regarding the irrigators' ability to pay the full amount, repayment of \$3.4 billion of these costs was shifted to other users of the projects, mostly through irrigation assistance to be paid with power revenues. In addition, irrigators have been relieved of \$373.1 million of their repayment obligation through charge-offs.

Most Irrigators Receive Irrigation Assistance

For almost three-quarters of the 133 water projects that involve irrigation, the Secretary of the Interior has determined that the irrigators do not have the ability to repay all the costs allocated to them. As a result, \$3.4 billion of the irrigators' repayment obligation is scheduled for repayment as irrigation assistance by the projects' other users, primarily from power revenues. In 36 projects, irrigation assistance is scheduled to account for repayment of 50 percent or more of the irrigators' repayment obligation. The highest percentage of irrigation assistance occurs with the Parker-Davis project, where 100 percent of the irrigators' \$14.1 million repayment obligation is to be repaid through irrigation assistance. The largest dollar amount of irrigation assistance occurs with the Pick-Sloan Consolidated project, where such assistance represents \$1.2 billion of the irrigators' repayment obligation of \$1.5 billion.

To date, power revenues account for only a small portion of the \$49 million in irrigation assistance that has been paid to the federal government. As discussed in chapter 2, irrigation assistance paid from power revenues is generally credited at or near the end of a project's repayment period. The Western Area Power Administration's financial reports show receipt of \$2 million from components of the Pick-Sloan Consolidated project. The next scheduled crediting of irrigation assistance from power revenues is \$25.1 million due to the federal government in 1997 for the Boise project. Appendixes V and VI provide detailed information on the dollar amount of irrigation assistance associated with each project and the percentage of the irrigators' allocated costs being repaid through irrigation assistance.

Charge-Offs Have Reduced Irrigators' Repayment Obligation

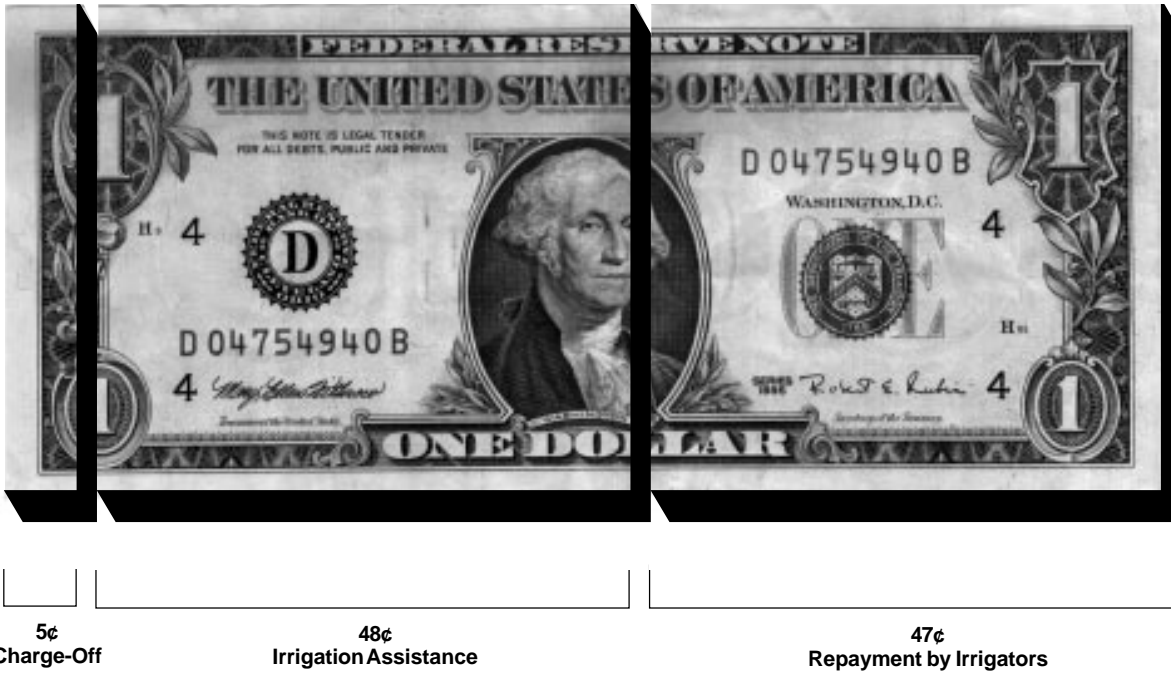
In response to such events as land reclassification, construction costs in excess of the amounts agreed in repayment contracts, droughts, and depressed economic conditions, the Congress has legislatively relieved irrigators of repayment of \$275.9 million of the \$7.1 billion allocated to irrigation. In 15 projects, such charge-offs account for relief from over 50 percent of the irrigators' repayment obligation. Appendix VII lists the 15 projects. The highest percentage of relief—98.7 percent of the irrigators' \$2.2 million repayment obligation—was granted for the Pecos River Basin project. The largest dollar amount of relief—\$114.9 million of the irrigators' repayment obligation of \$1.5 billion—was granted for the Pick-Sloan Consolidated project.

According to Bureau reports, the Congress authorized the Bureau to charge off an additional \$97.2 million of the irrigators' repayment obligation in 15 projects through an accounting procedure.¹⁵ Thus, as a result of legislative actions and a resulting change in the Bureau's accounting procedures, \$373.1 million of the irrigators' repayment obligation has been charged off. Appendixes V and VI provide detailed information on the dollar amount charged off for each project and the percentage reduction in the irrigators' allocated costs as a result of such charge-offs.

Overall, as a result of irrigation assistance and charge-offs, irrigators are now scheduled to repay 47 percent of their total repayment obligation of \$7.1 billion. Figure 3.3 shows how much of the construction costs allocated to irrigation will actually be repaid by the irrigators.

¹⁵In 1988, as directed by the Omnibus Budget Reconciliation Act of 1987 (P.L. 100-203, 101 Stat. 1330-268), the Bureau discounted and allowed prepayment of construction costs authorized under the Rehabilitation and Betterment Act of 1949. In accounting for these sales, the Bureau recorded these transactions as discounted loans within the overall category of charge-offs. The recorded figure represents the difference between the construction costs originally allocated to the irrigators and the value received by the federal government when these costs were discounted and prepaid.

Figure 3.3: Amount Irrigators Will Pay Out of Each Dollar in Construction Costs Allocated to Irrigation



According to Bureau officials, the irrigators are generally current on their repayment obligations, having repaid \$945 million of their obligation as of September 30, 1994.

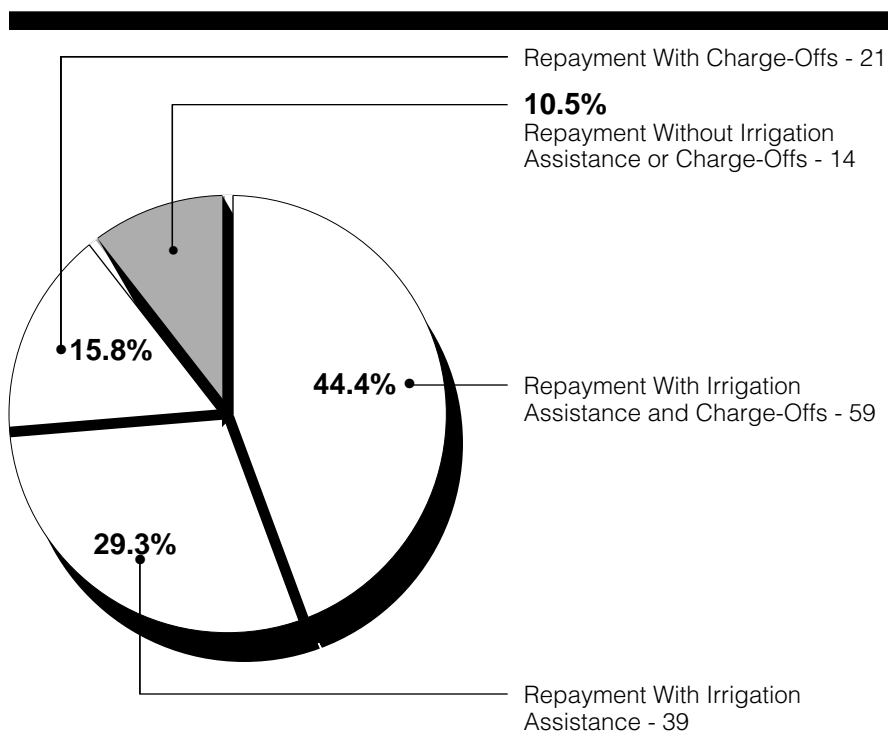
Irrigators Rarely Pay Their Full Allocated Share

In only 14 of the 133 water projects we reviewed have irrigators either paid, or are they scheduled to repay, their entire allocated share of the construction costs. The Bureau's records for the 133 projects show that as of September 30, 1994, irrigators had fully paid their repayment obligations without benefit of irrigation assistance and/or charge-offs for three projects—the \$242,926 Arnold project, the \$601,026 Burnt River project, and the \$1,247,220 Brantley project. In 11 other projects, irrigators are scheduled to pay their full share without such assistance or legislative relief. As of September 30, 1994, the irrigators associated with these

projects had repaid \$47.3 million of their \$76.3 million repayment obligation and are scheduled to repay the remaining \$29.0 million.

For almost 90 percent of the water projects, irrigation assistance and/or charge-offs account for payment and/or relief of some portion of the irrigators' repayment obligation. Figure 3.4 shows the number and percentage of projects for which such combinations of repayment and irrigation assistance and/or charge-offs are being used to meet the irrigators' repayment obligation.

Figure 3.4: Repayment and Assistance/Relief Combinations for Costs Allocated to Irrigators by Number of Projects and Percentage, as of September 30, 1994



For the projects overall, irrigation assistance and charge-offs account for either a large amount of the repayment and/or relief of the irrigators' obligation (over 70 percent) or a small amount (less than 10 percent). For three projects with repayment obligations totaling \$142.8 million, irrigation assistance and/or charge-offs are scheduled to account for 100 percent of the obligation. For 41 projects with repayment obligations

Chapter 3
Costs Allocated to Irrigators and Their
Repayment Status

totaling \$3.7 billion, irrigation assistance and charge-offs are scheduled to account for 70 percent or more of the repayment and/or relief of these obligations. At the other end of the scale, for 39 projects having a combined repayment obligation of \$2.7 billion, irrigation assistance and charge-offs represent less than 10 percent of the obligation. Appendix VI contains details for each project on the dollar amount and percentage that irrigation assistance and/or charge-offs are scheduled to account for out of the irrigators' total repayment obligation, appendix VIII lists the 41 projects where irrigation assistance and/or charge-offs account for 70 percent or more of the irrigators' obligation, and appendix IX lists the 39 projects where they account for 10 percent or less of the obligation.

Changes in Reclamation Law Regarding Allocation of Project Costs and Repayment Requirements

Reclamation law determines how the costs of constructing reclamation projects are allocated and how repayment responsibilities are assigned among the projects' beneficiaries. Collectively, the federal reclamation statutes that are generally applicable to all projects and the statutes authorizing individual projects are referred to as reclamation law. In implementing reclamation law, the Bureau is guided by its implementing regulations, administrative decisions of the Secretary of the Interior, and applicable court cases.

The passage of the Reclamation Act of 1902 (32 Stat. 388) established the Reclamation Fund and provided for the construction of single-purpose irrigation projects in the West. Since then, reclamation law has been significantly amended and supplemented.

Initially, the federal water project construction program was to be self-sufficient. Under the 1902 act, projects were to be funded through a revolving fund initially capitalized by revenue generated from the sale of public lands. No appropriated funds were to be used to build these water projects. Upon completion of a project, irrigators¹⁶ were to repay the revolving fund for the costs of constructing the project within 10 years. However, from the beginning, irrigators were not required to pay interest on their repayment obligation. The act's legislative history states that ". . . the Government, interested only in the settlement of the lands, can well forego any interest on investments and be content with the return of the principal."

Early on, it was discovered that the costs of establishing irrigated farming on previously unfarmed, arid land were much higher than expected, and the costs of building the water projects were much higher than originally estimated. As a result, major funding and repayment changes were made to the reclamation program between 1902 and 1939.

In 1939, the Congress fundamentally changed the nature of the reclamation program in the West by enacting the Reclamation Project Act of 1939 (53 Stat. 1187). Under the act, projects could be authorized for multiple purposes, and the construction costs would be allocated among the projects' various purposes: irrigation, municipal and industrial water supply, hydroelectric power generation, flood control, and navigation. The economies of scale associated with these multipurpose projects allowed sharing of costs, so that these projects, including those that provided

¹⁶In this report, "irrigators" refers to the irrigation or water districts that have contracted to repay the costs of constructing a project.

**Appendix I
Changes in Reclamation Law Regarding
Allocation of Project Costs and Repayment
Requirements**

irrigation, were economically viable. Since 1939, appropriated funds have been used to construct most reclamation projects.

Since 1906, reclamation law has authorized the use of power revenues to assist in the payment of irrigation costs. A 1944 opinion from the Department of the Interior's Office of the Solicitor, interpreting the provisions of the 1939 act, confirmed the principle of limiting the financial obligation of irrigators to their ability to repay their share of a project's construction costs. Costs determined to be beyond the irrigators' ability to pay could be repaid by other revenue sources, primarily from revenues earned from the sale of the electric power generated by the projects. Payments made from other sources under this interpretation of the law became known as irrigation assistance.

Table I.1 lists some of the significant legislation enacted since 1902 concerning the reclamation project construction program as it related to irrigators and the characteristics of this legislation.

**Appendix I
Changes in Reclamation Law Regarding
Allocation of Project Costs and Repayment
Requirements**

Table I.1: Some Significant Changes in Reclamation Law Regarding Allocation of Project Costs to Irrigators and Their Repayment of These Costs

Statute	Change
Reclamation Act of 1902 (32 Stat. 388)	<ul style="list-style-type: none"> • Irrigation projects are authorized. • Construction is funded via a revolving fund. • Repayment of costs takes place over 10 years. • Repayment is interest-free.
Town Sites and Power Development Act of 1906 (34 Stat. 116)	<ul style="list-style-type: none"> • Establishment of towns and provision of water are authorized. • Projects' surplus power can be sold to towns and the revenues credited to repayment of irrigation costs.
Advances to the Reclamation Fund Act of 1910 (36 Stat. 835)	<ul style="list-style-type: none"> • U.S. Treasury is directed to loan up to \$20 million to the fund to finance completion of the construction of water projects.
Reclamation Extension Act of 1914 (38 Stat. 686)	<ul style="list-style-type: none"> • Repayment period is extended from 10 to 20 years.
Fact Finders' Act of 1924 (43 Stat. 672)	<ul style="list-style-type: none"> • Irrigators' repayments are amended to 5 percent per year of their average crop value based on the preceding 10 years. • Use of project revenues from nonirrigation activities, such as power sales and surplus water sales, is authorized for repayment of irrigators' construction costs and payment of operation and maintenance costs.
Omnibus Adjustment Act of 1926 (44 Stat. 636)	<ul style="list-style-type: none"> • Repayment period is extended from 20 to 40 years. • Irrigators are relieved of parts of their repayment obligations because of nonproductive land at specified projects.
Five Million Dollar Advance to the Reclamation Fund Act of 1931 (46 Stat. 1507)	<ul style="list-style-type: none"> • U.S. Treasury is directed to loan up to \$5 million to the fund to finance completion of the construction of water projects.
Reclamation Project Act of 1939 (53 Stat. 1187)	<ul style="list-style-type: none"> • Multipurpose water projects are authorized, allowing for power, municipal and industrial water supply, navigation, and flood control as project purposes. • Construction of projects is financed by appropriated funds. • Development period of up to 10 years is added to the irrigators' repayment schedule. • Some construction costs are designated as nonreimbursable. • Power costs are to be repaid with interest. • Municipal and industrial water supply costs can be repaid with interest. • Repayment of irrigation costs remains interest-free.
Rehabilitation and Betterment Act of 1949 (63 Stat. 724)	<ul style="list-style-type: none"> • Repayment of expenditures is authorized for the rehabilitation and betterment of the irrigation systems of existing Bureau projects in installments fixed according to the water user's ability to pay.
Federal Water Project Recreation Act of 1965 (P.L. 89-72, 79 Stat. 213)	<ul style="list-style-type: none"> • Up to 50 percent of the separable construction costs for recreation and fish and wildlife enhancement are deemed nonreimbursable. • Reimbursable costs for these purposes are to be repaid with interest over 50 years.

In addition to the statutes listed, which are generally applicable to all federal water projects, specific authorizing legislation can dictate a water project's purposes, cost reimbursement terms, and repayment period. For

Appendix I
Changes in Reclamation Law Regarding
Allocation of Project Costs and Repayment
Requirements

example, section 2 of the Tualatin Project Act of 1966 (P.L. 89-596, 80 Stat. 822) authorizes a 50-year period for repayment of the project's construction costs allocated to irrigation and municipal and industrial water supply. Furthermore, section 4 of the act authorizes highway transportation as a purpose of the project and states that the costs allocated to this purpose are nonreimbursable in accordance with section 208 of the Flood Control Act of 1962. The 1962 act sets out criteria for nonreimbursement of the federal costs of relocating roads to current standards.

Small Reclamation Project Loans and Distribution System Loans Made to Irrigators

The Small Reclamation Projects Act of 1956 (70 Stat. 1044) and the Distribution System Loans Act of 1955 (69 Stat. 244) provide the Bureau with general authority to finance the construction of small water projects and water delivery systems and to rehabilitate and improve the construction of existing federal water projects. Currently, only the Small Reclamation Program is active, and several loan applications are under consideration. Distribution System loans have not been made since 1991. Under Phase II of the National Performance Review, the two programs are scheduled to be terminated.

Under the Small Reclamation Project Act, the Bureau makes interest-free loans and grants for the construction of projects similar to those of the regular reclamation program. These loans and grants are limited to a fixed amount of the total costs of the Small Reclamation project being financed. The 1956 act initially set this limit at \$10 million, but the limit was raised to \$51.3 million as of 1994. The Bureau also requires 10- to 25-percent local financing for projects built under the act. While such projects must have irrigation as a principal purpose, they can also provide water for municipal and industrial water supply, hydropower electrical generation, flood control, recreation, and fish and wildlife improvement.

Under the Distribution System Loans Act, the Bureau made loans for the construction of the distribution systems associated with federal water projects. Borrowers could be required to contribute up to 10 percent of the amount to be financed. The loan repayment terms are similar to the standard repayment provisions provided for by reclamation law in larger projects. Repayment of the irrigation component of the loans is interest-free. Recipients of distribution system loans could also be granted a development period of up to 10 years.

Financial Assistance Provided to Irrigators Receiving Loans

The financial assistance that irrigators receive under these loans is the same as they receive on the repayment of their share of the construction costs for larger water projects—the loans are interest-free and repaid over a lengthy period of time. As with the larger water projects, the subsidy associated with these loans can be substantial. For example, in 1984 irrigators from the Harquahala Valley Irrigation District in Arizona contracted with the Bureau to construct a \$34.5 million distribution system to transport water from the aqueduct of the Bureau's Central Arizona project to their farms. Construction was financed, in part, by a \$26 million loan from the Bureau. The loan was interest-free and repayable over 37.5 years. In 1989, when the District began making payments

Appendix II
Small Reclamation Project Loans and
Distribution System Loans Made to
Irrigators

towards its debt for the distribution system, the present value of the \$26 million repayment stream was \$4 million. The remaining \$22 million, or 84.6 percent of the loan amount, represents the interest subsidy associated with this loan.

Reporting of Subsidies in
the Budget

Effective in fiscal year 1992, the Federal Credit Reform Act of 1990 (P.L. 101-508, tit. V, 104 Stat. 1388-610) requires that new budget authority and outlays be recorded in the budget for the government's cost of extending or guaranteeing credit, called the subsidy cost.¹⁷ Separate appropriations are made for administrative expenses. The unsubsidized portion of a direct loan is expected to be recovered from the borrower. The subsidy costs of the Small Reclamation Loan program are reported under the act. The Budget of the United States Government, Fiscal Year 1997 reported that for fiscal year 1995, \$9 million in new budget authority was provided, which would support \$16 million in direct loans; for fiscal year 1996, \$12 million in new budget authority was estimated to support \$33 million in new direct loans; and \$13 million in new budget authority was requested for fiscal year 1997 to support new loans of \$36 million. According to Bureau officials, the subsidy costs associated with the Distribution System Loans program are not reported because no loans have been made since the passage of the act.

Status of Loan Program

Since 1956, the Bureau has issued 102 Small Reclamation Project loans totaling \$532.6 million. The repayment terms for the loans ranged from 6 years to 50 years; 57.8 percent of the loans have terms of 40 years or more. During 1988, the federal government discounted and allowed early repayment of 87 of these loans to the respective water users as directed by deficit reduction legislation. In 1990, Congress forgave repayment of two loans as part of an Indian water rights claims settlement. As of September 30, 1994, 13 loans with a repayment balance of \$79.2 million remained. According to Bureau officials, all borrowers are current.

Since 1955, the Bureau has issued 53 loans totaling \$707.4 million, to finance distribution systems in California and Arizona. Repayment terms ranged from 15 years to 64 years; 64.2 percent of the loans have terms of 40 years or more. During 1988 and 1992, the federal government

¹⁷The act defines the subsidy cost of direct loans as the present value—over the loan's life—of the disbursements made by the government (loan disbursements and other payments) minus the estimated payments to the government (repayment of principal, payments of interest, and other payments) after adjusting for any defaults in the project, prepayments, fees, penalties, and other recoveries.

**Appendix II
Small Reclamation Project Loans and
Distribution System Loans Made to
Irrigators**

discounted and allowed early repayment of 19 of the loans. As of September 30, 1994, one loan had been repaid, and the remaining 33 had a repayment balance of \$406.6 million. According to Bureau officials, most borrowers are current on the repayment of their loans. However, two loans, totaling \$84.4 million, are owed by entities that are involved in bankruptcy proceedings.

Appendix III provides a detailed list of these loans, including the borrowers, amounts, and repayment status.

Status of Repayment of Bureau of Reclamation Loans by State as of September 30, 1994

State	Borrower	Payout period (years)	Status of loans			
			Loan amount	Charge-offs	Repayments to date	Unpaid balance
Small Reclamation Loans						
AZ	Ak-Chin Farms Eastside	N/A	\$13,842,788	\$13,842,788	0	0
AZ	Ak-Chin Farms West Indian Community	N/A	18,542,801	18,542,801	0	0
AZ	Brown Canal Company	45	164,145	64,566	\$99,579	0
AZ	Curtis Canal Company	50	84,720	67,787	16,933	0
AZ	Gila River Farms	18	6,567,304	0	1,906,720	\$4,660,584
AZ	Gila River Farms	29	14,020,826	8,989,671	5,031,154	0
AZ	Graham Canal Company	50	139,713	120,070	19,643	0
AZ	Roosevelt Irrigation District	48	3,982,209	1,817,390	2,164,819	0
AZ	Roosevelt Irrigation District	26	10,391,971	6,057,686	4,334,285	0
AZ	Roosevelt Water Conservation District	50	4,833,481	2,836,989	1,996,492	0
CA	Alpaugh Water District	24	1,412,000	656,178	755,822	0
CA	Banta-Carbona Irrigation District	40	964,000	333,417	630,583	0
CA	Browns Valley Irrigation District	49	4,797,071	2,047,412	2,749,659	0
CA	Buttonwillow Improvement District	43	6,000,000	3,985,964	2,014,036	0
CA	Buttonwillow Irrigation District	30	3,000,000	1,355,990	1,644,010	0
CA	Byron-Bethany Irrigation District	40	1,756,700	576,685	1,180,015	0
CA	Camrosa County Water District	35	4,800,000	2,502,862	2,297,138	0
CA	De-Luz Heights Municipal Water District	31	7,969,493	5,185,872	2,783,621	0
CA	Eastern Municipal Water District	40	4,971,983	1,658,567	3,313,416	0
CA	Eastern Municipal Water District Number 2	38	17,607,333	10,349,997	7,257,337	0
CA	Elsinore Valley Municipal Water District	40	16,594,500	0	15,553	16,578,947
CA	Fallbrook Public Utility District	26	10,712,384	4,928,686	5,783,698	0
CA	Georgetown Divide Public Utility District	49	4,636,771	1,754,012	2,882,759	0
CA	Glen-Colusa Irrigation District	29	17,000,000	10,218,512	6,781,488	0

(continued)

**Appendix III
Status of Repayment of Bureau of
Reclamation Loans by State as of
September 30, 1994**

State	Borrower	Payout period (years)	Status of loans			
			Loan amount	Charge-offs	Repayments to date	Unpaid balance
CA	Goleta County Water District	40	1,626,343	286,310	1,340,033	0
CA	Jackson Valley Irrigation District	50	2,377,804	1,081,012	1,296,792	0
CA	Nevada Irrigation District	40	6,550,000	4,093,590	2,456,410	0
CA	Pioneer Water Company	35	997,000	608,427	388,573	0
CA	Pleasant Valley County Water District	40	2,040,000	338,450	1,701,550	0
CA	Pleasant Valley County Water District	34	4,700,000	2,972,477	1,727,523	0
CA	Pond-Poso Improvement District	40	14,200,000	8,287,787	5,912,213	0
CA	Rainbow Municipal Water District - Annex District 6	40	2,987,732	2,414,910	572,822	0
CA	Rainbow Parent Municipal Water District	30	16,218,528	10,857,349	5,361,178	0
CA	Ramona Municipal Water District	30	25,943,921	20,663,224	5,280,697	0
CA	Rancho California Water District	30	15,255,051	6,069,713	9,185,338	0
CA	Redwood Valley County Water District	35	7,313,000	0	458,000	6,855,000
CA	San Benito County Water Conservation and Flood Control District	40	1,424,999	319,358	1,105,641	0
CA	San Bernadino - Day Creek	20	13,437,267	0	2,018,445	11,418,822
CA	Santa Ana Watershed Project Authority	30	14,876,248	0	2,034,000	12,842,248
CA	Santa Ynez River Water Conservation District	40	3,763,852	1,062,567	2,701,285	0
CA	South San Joaquin Irrigation District	40	4,892,838	952,111	3,940,727	0
CA	South Sutter Water District	50	4,703,808	2,423,347	2,280,461	0
CA	Tehachapi-Cummings Water District	40	6,498,869	3,726,204	2,772,665	0
CA	United Water Conservation District	20	18,678,131	0	2,288,000	16,390,131
CA	Valley Center Municipal Water District	40	10,000,000	7,656,959	2,343,041	0
CA	West San Bernardino County Water District	40	3,519,297	1,450,368	2,068,929	0
CA	Yolo County Flood Control and Water Conservation District	41	2,123,800	1,602,940	520,860	0

(continued)

**Appendix III
Status of Repayment of Bureau of
Reclamation Loans by State as of
September 30, 1994**

State	Borrower	Payout period (years)	Status of loans			Unpaid balance
			Loan amount	Charge-offs	Repayments to date	
CO	City of Fort Collins - Joe Wright Reservoir	20	7,355,000	2,172,658	5,182,342	0
CO	North Poudre Irrigation Company	50	951,534	511,813	439,721	0
CO	Orchard City Irrigation District	49	270,000	132,565	137,435	0
CO	Overland Ditch and Reservoir	40	2,834,230	2,292,283	541,947	0
CO	Water Supply and Storage Company	50	1,355,700	837,759	517,942	0
HI	Molokai Irrigation District	40	4,513,727	1,734,729	2,778,998	0
ID	King Hill Irrigation District	50	817,596	511,287	306,309	0
ID	Malad Valley Irrigating Company	50	527,125	265,547	261,578	0
ID	Salmon River Canal Company	50	984,557	571,605	412,952	0
ID	Saint John Irrigating Company	50	737,833	438,513	299,320	0
MT	Buffalo Rapids Irrigation District Number 1	19	815,560	146,321	669,239	0
MT	Buffalo Rapids Irrigation District Number 1, Amendment	19	175,000	45,835	129,165	0
MT	Buffalo Rapids Irrigation District Number 2	21	1,409,000	748,943	660,057	0
MT	East Bench Irrigation District	37	3,202,000	2,564,278	637,722	0
MT	State of Montana - Cooney Dam Rehabilitation	40	1,308,230	936,420	371,810	0
MT	West Bench Irrigation District	28	3,400,000	2,140,639	1,259,361	0
NE	Central Nebraska Public Power and Irrigation District	40	9,946,400	6,791,917	3,154,483	0
NE	Central Nebraska Public Power and Irrigation District - Phelps System	27	10,368,000	6,513,551	3,854,449	0
NE	Mitchell - Gering Irrigation Districts	40	447,750	253,344	194,406	0
NE	Mitchell Irrigation District	50	1,769,250	1,098,865	670,385	0
NE	Whitney Irrigation Company	20	1,682,000	521,050	1,160,950	0
NV	Walker River Irrigation District	40	224,548	28,002	196,546	0
OR	Central Oregon Irrigation District	44	3,072,000	1,808,436	1,263,564	0

(continued)

**Appendix III
Status of Repayment of Bureau of
Reclamation Loans by State as of
September 30, 1994**

State	Borrower	Payout period (years)	Status of loans			Unpaid balance
			Loan amount	Charge-offs	Repayments to date	
OR	Douglas County Water Resources Survey/ Galesville Project	40	11,799,442	4,543,257	7,256,185	0
OR	Klamath Basin Water District	40	817,993	172,030	645,963	0
TX	Adams Garden Irrigation District Number 19	35	2,087,548	1,321,811	765,737	0
TX	Cameron County Water Conservation Irrigation District 1/Harlington	35	4,596,877	1,132,069	3,464,808	0
TX	Cameron County Water Conservation Irrigation District 5/Brownville	45	4,907,117	3,135,529	1,771,588	0
TX	Delta Lake Irrigation District	43	16,178,736	12,458,034	3,720,702	0
TX	Donna Irrigation District	35	4,067,000	0	3,207,000	860,000
TX	Hidalgo County Water Conservation Irrigation District Number 1	29	7,517,000	5,388,338	2,128,662	0
TX	Hidalgo County Water Conservation Irrigation District Number 2 San Juan	40	16,182,937	12,561,891	3,621,046	0
TX	Hidalgo County Water Conservation Irrigation District Number 5	40	4,842,075	3,187,225	1,654,850	0
TX	Santa Maria Water Conservation Irrigation District/Cameron County Number 4	41	1,573,800	931,044	642,756	0
UT	Bountiful Water Subconservancy District	50	3,510,000	1,843,914	1,666,086	0
UT	Centerville-Deuel Creek Irrigation Company	48	401,802	0	328,410	73,392
UT	Farmington Pressurized Irrigation District	28	4,424,000	2,372,031	2,051,969	0
UT	Haight Creek Irrigation Company	6	70,947	0	62,099	8,847
UT	Haight Creek Irrigation Company - Loan Number 1	38	326,845	0	213,210	113,635
UT	Haight Creek Irrigation Company - Loan Number 2	45	716,437	0	206,032	510,405
UT	Hooper Irrigation Company	50	1,511,711	701,892	809,819	0
UT	Kays Creek Irrigation Company	46	372,504	48,693	323,811	0
UT	Roy Water Conservation District - Part B	40	2,847,603	1,778,275	1,069,328	0

(continued)

**Appendix III
Status of Repayment of Bureau of
Reclamation Loans by State as of
September 30, 1994**

State	Borrower	Payout period (years)	Status of loans			
			Loan amount	Charge-offs	Repayments to date	Unpaid balance
UT	Roy Water Conservation Subdistrict - Part A	50	4,859,008	3,473,763	1,385,245	0
UT	Settlement Canyon Irrigation Company	50	1,162,307	608,009	554,298	0
UT	South Davis County Water Improvement District	37	570,933	63,250	507,683	0
UT	South Weber Water Improvement District	38	1,880,000	1,396,890	483,110	0
UT	Upper Yampa Water Conservatory District	30	3,635,000	0	347,645	3,287,355
UT	Weber-Box Elder Conservation District Loan Number 1	48	302,458	51,402	251,056	0
UT	Weber-Box Elder Conservation District Loan Number 2	45	811,000	428,869	382,131	0
WA	Columbia Irrigation District	39	2,734,100	1,926,805	807,295	0
WA	Greater Wenatchee Irrigation District	34	6,444,641	0	861,507	5,583,134
WA	Wenatchee Heights Reclamation District	38	920,000	526,096	393,904	0
WY	Shoshone Irrigation District - Garland Canal Power Project	40	3,263,300	1,074,950	2,188,350	0
WY	Shoshone Irrigation District - Garland Canal Power Project	39	214,000	47,005	166,995	0
Total Small Reclamation Loans			\$532,636,843	\$269,000,434	\$184,453,907	\$79,182,501
Distribution System Loans						
AZ	Central Arizona Irrigation Drainage District	26	66,900,000	0	2,400,000	64,500,000
AZ	Chandler Heights Citrus Irrigation District	27	620,000	0	15,140	604,860
AZ	Chaparral City Water Company	20	3,091,923	0	461,767	2,630,156
AZ	Harquahala Valley Irrigation District	38	26,063,770	19,912,400	6,151,370	0
AZ	Hohokam Irrigation Drainage District	30	31,800,000	0	258,000	31,542,000
AZ	Maricopa Stanfield	26	78,000,000	0	3,600,000	74,400,000
AZ	New Magma Irrigation and Drainage District	22	17,500,000	0	61,077	17,438,923

(continued)

**Appendix III
Status of Repayment of Bureau of
Reclamation Loans by State as of
September 30, 1994**

State	Borrower	Payout period (years)	Status of loans			
			Loan amount	Charge-offs	Repayments to date	Unpaid balance
AZ	Queen Creek Irrigation District	26	9,960,000	0	92,364	9,867,636
AZ	San Tan Irrigation District	19	1,820,000	0	22,242	1,797,758
AZ	Tonopah Irrigation District	29	2,797,504	0	60,000	2,737,504
CA	Arvin-Edison Water Storage District	40	41,000,000	16,891,396	24,108,604	0
CA	Bella Vista Water District	40	2,945,710	0	1,133,054	1,812,656
CA	Broadview Irrigation District	40	1,113,366	298,849	814,517	0
CA	Chowchilla Water District	40	3,250,000	732,261	2,517,739	0
CA	Clear Creek Community Service District	50	1,174,399	0	693,599	480,801
CA	Colusa County Water District	40	14,800,000	0	2,220,000	12,580,000
CA	Colusa County Water District	57	6,408,800	3,942,309	2,466,490	0
CA	Contra Costa County District	44	1,164,923	0	975,041	189,882
CA	Corning Water District	40	5,108,060	0	1,472,622	3,635,438
CA	Delano-Earlimont Irrigation District	40	10,560,201	0	9,373,222	1,186,978
CA	Dunnigan Water District	40	6,817,416	0	681,742	6,135,673
CA	El Dorado Irrigation District	46	24,323,230	0	6,495,119	17,828,111
CA	Exeter Irrigation District	40	3,485,126	0	3,005,906	479,220
CA	Feather Water District	38	2,764,473	950,959	1,813,514	0
CA	Garfield Water District	35	386,378	0	336,701	49,677
CA	Glide Irrigation District	64	5,457,188	3,833,628	1,623,560	0
CA	Huron, City of	40	77,560	0	36,841	40,719
CA	Ivanhoe Irrigation District	40	2,150,984	0	1,962,773	188,211
CA	Kanawha Water District - Improvement District Number 1	40	2,690,835	2,035,043	655,792	0
CA	Kanawha Water District - Improvement District Number 2	32	3,202,240	1,958,901	1,243,339	0
CA	Kanawha Water District - Improvement District Number 3	33	2,466,415	1,703,850	762,565	0
CA	La Branza Water District	40	2,990,500	1,989,553	1,000,947	0
CA	Lewis Creek Water District	40	395,000	0	227,125	167,875
CA	Lindmore Irrigation District	40	4,991,841	0	4,555,055	436,786
CA	Lindsay-Stratmore Irrigation District	40	2,248,038	0	2,248,038	0
CA	Madera Irrigation District	40	5,177,000	0	1,241,800	3,935,200

(continued)

**Appendix III
Status of Repayment of Bureau of
Reclamation Loans by State as of
September 30, 1994**

State	Borrower	Payout period (years)	Status of loans			
			Loan amount	Charge-offs	Repayments to date	Unpaid balance
CA	Madera Irrigation District	40	8,320,000	0	7,589,044	730,956
CA	Oakdale Irrigation District	15	17,833,016	9,992,766	7,840,249	0
CA	Orland-Artois Water District	30	23,127,537	0	1,156,377	21,971,160
CA	Plain View Water District	40	544,760	0	388,142	156,618
CA	Proberta Water District	40	591,895	250,749	341,146	0
CA	San Benito County Water Conservation and Flood Control District	27	19,258,125	14,256,733	5,001,392	0
CA	San Luis Water District Irrigation District Numbers 1, 2, 3	38	13,640,951	8,264,121	5,376,830	0
CA	Saucelito Irrigation District	40	3,586,291	709,563	2,876,728	0
CA	Shafter-Wasco Irrigation District	40	8,366,979	0	6,798,171	1,568,808
CA	Solano Irrigation District	40	15,050,480	4,454,425	10,596,055	0
CA	Southern San Joaquin Municipal Utility District-1	40	8,338,835	0	7,192,289	1,146,546
CA	Southern San Joaquin Municipal Utility District-2	40	888,883	0	766,889	121,994
CA	Stone Corral Irrigation District	40	1,888,000	0	1,184,606	703,394
CA	Tea Pot Dome Water District	40	1,665,816	0	1,228,539	437,277
CA	Terra Bella Irrigation District	38	1,900,000	383,731	1,516,269	0
CA	Westlands Water District	40	179,075,371	0	53,941,937	125,133,434
CA	Westside Water District	37	7,620,546	5,687,687	1,932,859	0
Total Distribution System Loans			\$707,400,364	\$98,248,925	\$202,515,186	\$406,636,252

Allocation of Construction Costs by Project Purpose for 133 Projects Involving Irrigation, as of September 30, 1994

Dollars in thousands

Region and project	Reimbursable costs			Total ^b	Nonreimbursable costs	
	Irrigation	M&I ^a	Power		Flood control	Recreation
Great Plains Region						
Buffalo Rapids	\$5,264	0	0	\$5,264	0	0
Colorado-Big Thompson	112,116	0	\$111,767	223,883	0	\$688
Fryingpan-Arkansas	70,720	\$150,081	238,899	459,700	\$15,162	43,273
Huntley	2,312	0	0	2,312	0	0
Intake	94	0	0	94	0	0
Kendrick	17,843	0	23,055	40,898	0	199
Lower Rio Grande-La Feria Division	5,774	0	0	5,774	0	0
Lower Rio Grande-Mercedes Division	11,817	0	0	11,817	0	0
Lower Yellowstone	4,615	0	0	4,615	0	36
Milk River	12,856	96	0	12,952	0	0
Mirage Flats	3,106	0	0	3,106	0	0
North Platte	32,709	0	15,611	48,319	0	0
Pick-Sloan Consolidated	1,497,969	256,398	1,870,236	3,624,603	529,839	70,158
Rapid Valley	420	500	0	920	0	0
San Angelo	10,815	6,567	0	17,381	11,128	68
Shoshone	34,928	10	5,092	40,030	0	0
Sun River	19,104	0	0	19,104	0	0
Trinidad	6,446	0	0	6,446	0	0
W.C. Austin	10,475	1,080	0	11,555	1,130	15
Washita Basin	2,775	13,011	0	15,786	15,417	639
Lower Colorado Region						
Boulder Canyon-All-American Canal	73,733	0	0	73,733	4,586	0
Central Arizona	342,693	1,275,024	702,404	2,320,122	93,981	106,074
Colorado River Salinity Control	45,938	0	0	45,938	0	0
Dixie	1,974	0	0	1,974	0	0
Gila	43,760	0	0	43,760	5,915	0
Palo Verde Diversion	4,026	0	0	4,026	886	0
Parker-Davis	14,079	13,190	353,667	380,937	0	0
Salt River	47,020	0	0	47,020	0	0
Yuma Auxiliary	2,762	0	0	2,762	0	0
Yuma	5,769	0	497	6,265	0	0

**Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994**

Nonreimbursable costs							Total project cost ^b
Fish and wildlife	Highway improvement	SOD ^c	Cultural restoration	Indian use	Other ^d	Total ^b	
0	0	0	0	0	0	0	\$5,264
\$15	0	\$273	0	0	0	\$976	224,858
89,123	\$1,550	0	\$958	0	\$22,659	172,724	632,425
0	0	0	0	0	0	0	2,312
0	0	0	0	0	0	0	94
0	0	4	0	0	0	204	41,102
0	0	0	0	0	0	0	5,774
0	0	0	0	0	0	0	11,817
0	0	0	0	0	0	36	4,651
0	26	3,504	0	0	0	3,530	16,482
0	0	22	0	0	0	22	3,128
0	0	835	0	0	0	835	49,154
80,298	13,388	23,263	1,297	0	115,647	833,890	4,458,493
0	0	6,931	0	0	0	6,931	7,851
3,897	0	1,835	0	0	0	16,928	34,310
0	0	0	0	0	0	0	40,030
0	0	3,515	0	0	0	3,515	22,619
0	0	0	0	0	0	0	6,446
0	0	1,899	0	0	0	3,045	14,600
1,135	0	35	0	0	193	17,420	33,206
0	0	0	0	0	0	4,586	78,320
0	0	107,302	23,916	\$781,245	32,964	1,145,481	3,465,603 ^e
0	0	0	0	0	338,941	338,941	384,879
0	0	0	0	0	0	0	1,974
0	0	0	0	23,892	2,186	31,993	75,753
0	0	0	0	0	0	886	4,912
0	872	0	0	0	14,135	15,007	395,944
0	0	190,657	0	949	0	191,606	238,626
0	0	0	0	0	0	0	2,762
0	0	0	0	0	14	14	6,280

(continued)

**Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994**

Dollars in thousands

Region and project	Reimbursable costs			Total ^b	Nonreimbursable costs	
	Irrigation	M&I ^a	Power		Flood control	Recreation
Mid Pacific Region						
Corps of Engineers Combined Projects	29,151	0	2,148	31,299	81,398	1,040
Cachuma	24,923	20,026	0	44,950	0	0
Central Valley	1,617,675	579,776	698,332	3,188,388^f	130,412	90,730
Humboldt	1,776	0	0	1,776	0	11
Klamath	52,569	0	0	52,569	0	0
Newlands	10,729	0	342	11,071	0	198
Orland	3,610	0	0	3,610	0	0
Santa Maria	9,588	0	0	9,588	2,068	0
Solano	35,761	5,314	0	41,075	1,132	8,276
Truckee Storage	1,662	0	33	1,695	0	0
Ventura River	17,534	14,497	0	32,031	0	100
Pacific Northwest Region						
Arnold	243	0	0	243	0	0
Avondale	573	0	0	573	0	0
Baker	5,502	0	0	5,502	890	209
Bitter Root	9,567	0	0	9,567	0	0
Boise	67,670	0	13,025	80,695	17,076	0
Burnt River	601	0	0	601	0	0
Central Oregon Irrigation District	1,869	57	0	1,926	0	0
Chief Joseph-Foster Creek	3,371	0	0	3,371	0	0
Chief Joseph-Greater Wenatchee	8,664	0	0	8,664	0	0
Chief Joseph-Chelan-Manson Unit	18,778	0	0	18,778	0	0
Chief Joseph-Oroville-Tonasket	2,912	0	0	2,912	0	0
Chief Joseph-Oroville-Tonasket Extension	84,778	0	0	84,778	0	0
Chief Joseph-Whitestone Coulee	8,380	0	0	8,380	0	144
Columbia Basin	652,081	0	1,118,006	1,770,087	58,034	154
Crescent Lake	3,827	0	0	3,827	0	0
Crooked River	9,135	0	0	9,135	1,806	307
Dalton Gardens	564	0	0	564	0	0

**Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994**

Nonreimbursable costs							Total ^b	Total project cost ^b
Fish and wildlife	Highway improvement	SOD ^c	Cultural restoration	Indian use	Other ^d			
0	0	0	0	0	0	82,437	113,737	
0	0	0	0	0	0	0	44,950	
274,804	15,973	20,675	4,610	0	90,733	627,938	3,816,326	
0	0	0	0	0	26	37	1,813	
0	0	0	0	0	243	243	52,812	
0	0	6,319	0	0	10,380	16,898	27,968	
0	0	3,034	0	0	3	3,037	6,647	
0	0	0	0	0	0	2,068	11,656	
0	0	0	0	0	0	9,408	50,484	
0	0	0	0	0	0	0	1,695	
0	0	0	0	0	26,571	26,671	58,701	
0	0	0	0	0	0	0	243	
0	0	0	0	0	0	0	573	
1,070	535	0	0	0	0	2,704	8,206	
0	0	0	0	0	0	0	9,567	
0	0	14,314	9	0	0	31,399	112,094	
0	0	0	0	0	0	0	601	
0	0	0	0	0	0	0	1,926	
18	0	0	0	0	0	18	3,389	
18	0	0	0	0	0	18	8,683	
0	0	0	0	0	0	0	18,778	
96	0	0	0	0	0	96	3,008	
3,021	0	0	123	530	521	4,195	88,974	
58	0	0	0	0	0	202	8,582	
5,793	0	0	846	0	17,951	82,778	1,852,866	
0	0	0	0	0	0	0	3,827	
480	0	0	0	0	0	2,593	11,728	
0	0	0	0	0	0	0	564	

(continued)

**Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994**

Dollars in thousands

Region and project	Reimbursable costs			Total ^b	Nonreimbursable costs	
	Irrigation	M&I ^a	Power		Flood control	Recreation
The Dalles	6,824	0	0	6,824	0	0
Deschutes	13,193	25	0	13,218	207	35
Frenchtown	298	0	0	298	0	0
Grants Pass	809	0	0	809	0	0
Lewiston Orchards	1,669	1,046	0	2,714	0	0
Little Wood River	1,053	0	0	1,053	755	422
Mann Creek	3,763	0	0	3,763	0	360
Michaud Flats	5,009	0	0	5,009	0	0
Minidoka	52,179	0	8,613	60,792	33,527	5,888
Missoula Valley	278	0	0	278	0	0
Okanogan	12,508	0	0	12,508	0	0
Owyhee	20,873	0	0	20,873	0	217
Palisades	23,024	0	12,674	35,697	30,904	144
Rathdrum Prairie	9,941	147	0	10,087	0	46
Rogue River-Other District	19,813	0	10,547	30,360	672	753
Spokane Valley	5,132	970	0	6,102	0	0
Teton Basin	61,076	0	7,827	68,902	9,265	2,448
Tualatin	31,480	4,713	0	36,193	2,457	5,762
Umatilla	20,929	0	0	20,929	1,449	29
Vale	7,719	0	0	7,719	1,080	174
Wapinitia	509	0	0	509	0	34
Yakima	138,339	0	6,635	144,973	912	238
Upper Colorado Region						
Animas-LaPlata	37,585	6,954	0	44,539	0	0
Balmorhea	437	0	0	437	0	0
Bonneville Unit-Central Utah	567,991	468,009	18,254	1,054,254	15,732	51,252
Bostwick Park	6,656	0	0	6,656	0	2,928
Brantley	1,247	0	0	1,247	1,039	5,300
Carlsbad	10,803	0	0	10,803	1,162	57
Collbran	6,189	0	15,039	21,227	0	0
Colorado River Storage Project	127,147	7,492	1,079,163	1,213,802	5,179	42,724
Dallas Creek	39,575	95,454	1,925	136,954	4,408	34,849
Dolores	362,522	14,546	35,173	412,241	2	15,859
Eden	13,916	0	0	13,916	0	0
Emery County	8,787	3,772	0	12,559	0	75

**Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994**

Nonreimbursable costs							Total project cost ^b
Fish and wildlife improvement	Highway improvement	SOD ^c	Cultural restoration	Indian use	Other ^d	Total ^b	
26	0	0	0	0	0	26	6,850
0	0	0	0	0	0	241	13,459
0	0	0	0	0	0	0	298
1,073	0	0	0	0	0	1,073	1,881
0	0	1,508	0	0	0	1,508	4,222
227	0	0	0	0	0	1,404	2,457
18	62	0	0	0	0	440	4,203
0	252	0	0	0	0	252	5,262
1,711	0	121,512	0	0	0	162,638	223,431
0	0	0	0	0	0	0	278
0	0	0	0	0	0	0	12,508
0	0	0	0	0	0	217	21,090
0	0	0	0	0	0	31,048	66,746
512	0	0	0	0	0	558	10,645
137	0	0	0	0	0	1,563	31,922
0	0	0	0	0	0	0	6,102
0	0	0	0	0	0	11,713	80,615
5,000	6,032	0	0	0	3,261	22,512	58,706
11,973	0	1,842	0	0	0	15,293	36,222
595	0	0	0	0	0	1,849	9,568
0	0	0	0	0	0	34	543
47,208	0	0	0	0	0	48,358	193,331
1,177	0	0	1,610	0	0	2,787	47,326
0	0	0	0	0	0	0	437
200,677	32,101	0	0	0	0	299,763	1,354,017
915	0	0	0	0	0	3,843	10,499
4,942	1,716	183,983	735	0	316	198,031	199,279
0	0	0	0	0	0	1,220	12,022
728	0	0	0	0	0	728	21,955
46,598	2,815	0	0	0	0	97,317	1,311,119
5,899	1,998	0	0	0	850	48,004	184,958
65,399	1	0	20,794	0	38,084	140,138	552,379
0	0	0	0	0	0	0	13,916
3,523	468	55	0	0	0	4,121	16,680

(continued)

**Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994**

Dollars in thousands

Region and project	Reimbursable costs			Total ^b	Nonreimbursable costs	
	Irrigation	M&I ^a	Power		Flood control	Recreation
Florida	9,720	0	0	9,720	120	103
Fort Sumner	2,433	0	0	2,433	0	0
Fruitgrowers Dam	2,262	0	0	2,262	0	0
Fruitland Mesa	3,181	0	0	3,181	0	88
Grand Valley	11,233	0	214	11,446	0	0
Hammond	7,234	0	0	7,234	0	0
Hyrum	3,057	0	0	3,057	0	227
Jensen Unit-Central Utah	5,563	45,632	1,669	52,864	1,797	1,941
LaBarge	222	0	0	222	0	0
Lyman	26,845	1,118	0	27,963	0	1,337
Mancos	3,934	0	0	3,934	0	0
McMillan Delta	243	0	0	243	0	0
Middle Rio Grande	15,974	0	0	15,974	0	202
Moon Lake	1,801	0	0	1,801	0	0
Newton	3,210	0	0	3,210	0	0
Ogden River	16,372	0	0	16,372	0	0
Paonia	7,626	0	0	7,626	174	95
Pecos River Basin	2,220	0	0	2,220	0	0
Pine River	1,754	0	0	1,754	1,797	0
Preston Bench	690	0	0	690	0	0
Provo River	6,898	30,869	1,556	39,322	0	200
Rio Grande	25,661	0	13,301	38,962	1,574	608
San Juan-Chama	34,614	39,332	0	73,946	0	901
San Luis Valley	2,332	0	0	2,332	1,643	0
San Miguel	2,981	809	0	3,790	0	0
Sanpete	434	0	0	434	0	0
Savery-Pot Hook	2,399	0	0	2,399	13	10
Scofield	521	0	0	521	393	115
Seedskadee	1,604	13,263	7,384	22,251	0	637
Silt	6,735	0	0	6,735	0	60
Smith Fork	4,300	0	0	4,300	0	104
Strawberry Valley	11,589	0	0	11,589	0	0
Tucumcari	18,506	0	0	18,506	0	0
Uintah Unit-Central Utah	3,962	140	0	4,101	86	0
Uncompahgre	18,376	0	0	18,376	0	0
Upalco Unit-Central Utah	5,272	1,323	0	6,595	65	0

**Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994**

Nonreimbursable costs							Total project cost ^b
Fish and wildlife	Highway improvement	SOD ^c	Cultural restoration	Indian use	Other ^d	Total ^b	
1,486	0	0	0	0	0	1,709	11,429
0	0	0	0	0	0	0	2,433
0	0	0	0	0	0	0	2,262
44	0	0	0	0	0	133	3,314
0	0	0	0	0	0	0	11,446
206	0	0	0	0	0	206	7,439
0	0	769	0	0	0	996	4,053
1,745	454	11,428	45	0	0	17,410	70,274
0	0	0	0	0	0	0	222
6,692	0	4,749	0	0	0	12,778	40,741
0	0	0	0	0	0	0	3,934
0	0	0	0	0	277	277	520
0	0	0	0	0	22,615	22,817	38,790
0	0	0	0	0	0	0	1,801
0	0	0	0	0	0	0	3,210
0	0	337	0	0	0	337	16,709
286	93	0	0	0	5	653	8,279
0	0	0	0	0	0	0	2,220
0	0	0	0	0	0	1,797	3,551
0	0	0	0	0	0	0	690
0	0	0	0	0	0	200	39,522
0	0	515	0	0	1,000	3,698	42,660
7,960	806	0	0	0	0	9,667	83,612
0	0	0	0	0	0	1,643	3,975
16	0	0	0	0	0	16	3,806
0	0	0	0	0	0	0	434
8	0	0	0	0	0	31	2,430
31	0	0	0	0	0	539	1,060
21,157	201	31,372	0	0	1	53,367	75,618
565	150	0	0	0	0	775	7,510
286	0	0	0	0	0	390	4,690
17,536	0	0	0	0	0	17,536	29,125
0	0	0	0	0	0	0	18,506
2,880	0	0	0	0	0	2,966	7,068
0	0	0	0	0	0	0	18,376
4,818	101	0	0	0	0	4,984	11,579

(continued)

Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994

Dollars in thousands

Region and project	Reimbursable costs			Total ^b	Nonreimbursable costs	
	Irrigation	M&I ^a	Power		Flood control	Recreation
Vermejo	2,340	0	0	2,340	55	0
Vernal Unit-Central Utah	10,846	702	0	11,548	0	110
Weber Basin	58,621	30,684	0	89,305	6,433	5,494
Weber River	3,197	0	0	3,197	0	0
West Divide	2,260	655	0	2,915	0	0
Totals^b	\$7,095,702	\$3,103,283	\$6,373,084	\$16,864,674	\$1,093,760	\$504,149

**Appendix IV
Allocation of Construction Costs by Project
Purpose for 133 Projects Involving
Irrigation, as of September 30, 1994**

Nonreimbursable costs							Total project cost ^b
Fish and wildlife	Highway improvement	SOD ^c	Cultural restoration	Indian use	Other ^d	Total ^b	
198	0	0	0	0	0	253	2,593
282	1	7,690	0	0	0	8,084	19,632
5,616	886	505	0	0	0	18,935	108,239
0	0	0	0	0	34	34	3,231
5	0	0	0	0	0	5	2,920
\$929,980	\$80,482	\$750,683	\$54,943	\$806,615	\$739,610	\$4,960,222	\$21,824,896

^aMunicipal and industrial water supply.

^bTotals may not add because of rounding.

^cSafety of dams.

^dOther nonreimbursable costs, such as water quality, investigations, and the Settlement Land Program.

^eThe total cost of the Central Arizona project cost excludes \$10,954,610 in unallocated costs for the Middle and Upper Gila and Drainage Division because the beneficiaries and repayment entities have not been identified.

^fThe total includes \$292.6 million in other reimbursable costs consisting of \$12.1 million for fish and wildlife, \$7.4 million for recreation, \$212.3 million for the state's share of the San Luis unit, \$3.6 million for the safety of dams, \$57 million for deferred use, and \$0.3 million for preconstruction investigations.

Status of Repayment of Costs Allocated to Irrigation by Project Purpose for 133 Projects, as of September 30, 1994

Dollars in thousands			
Project	Repayment to date		Total ^b
	Irrigation	Other ^a	
Great Plains Region			
Buffalo Rapids	\$962	0	\$962
Colorado-Big Thompson	25,204	\$1,334	26,538
Fryingpan-Arkansas	2,460	2	2,462
Huntley	1,665	0	1,665
Intake	47	0	47
Kendrick	1,625	0	1,625
Lower Rio Grande-La Feria Division	4,560	0	4,560
Lower Rio Grande-Mercedes Division	8,132	1	8,133
Lower Yellowstone	3,974	0	3,974
Milk River	6,765	4	6,769
Mirage Flats	863	0	863
North Platte	25,940	1,062	27,002
Rapid Valley	0	11	11
San Angelo	1,091	0	1,091
Shoshone	11,904	1,147	13,050
Sun River	12,988	0	12,988
Trinidad	680	0	680
W.C. Austin	2,197	0	2,197
Washita Basin	3	637	639
Pick-Sloan Consolidated	52,601	10,652	63,254
Lower Colorado Region			
Boulder Canyon-All-American Canal	62,822	2,357	65,179
Central Arizona	46,266	43	46,309
Colorado River Salinity Control	0	0	0
Dixie	6	240	245
Gila	8,408	1,486	9,894
Palo Verde Diversion	1,250	26	1,276
Parker-Davis	0	3,654	3,654
Salt River	41,342	2,312	43,654
Yuma Auxiliary	2,226	37	2,263
Yuma	5,372	107	5,479
Mid Pacific Region			
Corps of Engineers Combined Projects	24,618	0	24,618

**Appendix V
 Status of Repayment of Costs Allocated to
 Irrigation by Project Purpose for 133
 Projects, as of September 30, 1994**

Irrigation	Future repayment			Charge-offs and discounted loans			Total irrigation repayment
	Power ^a	Other	Total	Charge-off	Loan	Total	
\$438	0	0	\$438	\$3,865	0	\$3,865	\$5,264
9,153	\$76,425	0	85,578	0	0	0	112,116
68,258	0	0	68,258	0	0	0	70,720
237	0	0	237	410	0	410	2,312
0	0	0	0	47	0	47	94
1,650	14,568	0	16,218	0	0	0	17,843
1,214	0	0	1,214	0	0	0	5,774
0	0	0	0	0	\$3,684	3,684	11,817
0	0	0	0	654	0	654	4,629
2,736	0	0	2,736	3,375	0	3,375	12,880
4	0	0	4	2,238	0	2,238	3,106
967	825	0	1,792	3,914	0	3,914	32,709
409	0	0	409	0	0	0	420
9,201	0	0	9,201	297	0	297	10,589
9,601	146	0	9,746	12,128	0	12,128	34,925
0	0	0	0	510	5,685	6,195	19,183
5,766	0	0	5,766	0	0	0	6,446
0 ^c	0	0	0 ^c	8,278	0	8,278	10,475
2,136	0	0	2,136	0	0	0	2,775
144,499	1,171,321	\$1,438	1,317,258	114,899	2,682	117,581	1,498,092
6,075	0	0	6,075	3,464	421	3,886	75,140
296,384	0	0	296,384	0	0	0	342,693
31,008	0	0	31,008	14,930	0	14,930	45,938
0	1,729	0	1,729	0	0	0	1,974
36	0	1	37	36,227	0	36,227	46,159
426	0	0	426	2,325	0	2,325	4,026
0	10,425	0	10,425	0	0	0	14,079
0	0	0	0	3,472	0	3,472	47,126
465	0	0	465	82	0	82	2,809
0	0	0	0	384	0	384	5,862
4,533	0	0	4,533	0	0	0	29,151

(continued)

Appendix V
Status of Repayment of Costs Allocated to
Irrigation by Project Purpose for 133
Projects, as of September 30, 1994

Dollars in thousands

Project	Repayment to date		Total ^b
	Irrigation	Other ^a	
Cachuma	8,824	0	8,824
Central Valley	186,735	0	186,735
Humboldt	1,725	137	1,861
Klamath	38,412	431	38,842
Newlands	4,135	0	4,135
Orland	3,491	44	3,534
Santa Maria	7,137	67	7,204
Solano	10,700	10,417	21,117
Truckee Storage	1,000	0 ^c	1,000
Ventura River	9,192	524	9,717
Pacific Northwest Region			
Arnold	243	0	243
Avondale	312	0	312
Baker	570	0	570
Bitter Root	1,852	0	1,852
Boise	27,462	3,245	30,707
Burnt River	601	0	601
Central Oregon Irrigation District	1,843	0	1,843
Chief Joseph-Foster Creek	658	4	663
Chief Joseph-Greater Wenatchee	2,023	5	2,028
Chief Joseph-Chelan-Manson Unit	372	0	372
Chief Joseph-Oroville-Tonasket	1,804	0	1,804
Chief Joseph-Oroville-Tonasket Extension	0	0	0
Chief Joseph-Whitestone Coulee	207	0	207
Columbia Basin	44,244	0	44,244
Crescent Lake	3,754	0	3,754
Crooked River	1,645	579	2,225
Dalton Gardens	277	0	277
The Dalles	903	9	912
Deschutes	4,743	114	4,858
Frenchtown	297	0	297
Grants Pass	489	0	489
Lewiston Orchards	1,266	0	1,266
Little Wood River	626	0	626
Mann Creek	528	2	530
Michaud Flats	1,461	32	1,492

**Appendix V
Status of Repayment of Costs Allocated to
Irrigation by Project Purpose for 133
Projects, as of September 30, 1994**

Future repayment				Charge-offs and discounted loans			Total irrigation repayment
Irrigation	Power ^a	Other	Total	Charge-off	Loan	Total	
16,099	0	0	16,099	0	0	0	24,923
1,325,801	105,139	0	1,430,940	0	0	0	1,617,675
0	0	0	0	0	23	23	1,884
10,372	0	0	10,372	915	2,440	3,355	52,569
1,805	0	0	1,805	4,789	0	4,789	10,729
0	0	78	78	0	0	0	3,613
2,379	0	5	2,384	0	0	0	9,588
10,804	0	2,858	13,662	0	982	982	35,761
0	0	0	0	662	0	662	1,662
8,340	0	0	8,340	0	0	0	18,056
0	0	0	0	0	0	0	243
77	184	0	261	0	0	0	573
789	4,092	0	4,881	52	0	52	5,502
7,712	0	0	7,712	2	0	2	9,567
13,310	23,563	0	36,874	90	0	90	67,670
0	0	0	0	0	0	0	601
0	0	0	0	26	0	26	1,869
904	1,805	0	2,709	0	0	0	3,371
2,670	3,970	0	6,637	0	0	0	8,664
2,288	16,118	0	18,406	0	0	0	18,778
1,108	0	0	1,108	0	0	0	2,912
11,825	72,953	0	84,778	0	0	0	84,778
703	7,470	0	8,173	0	0	0	8,380
118,848	488,989	0	607,837	0	0	0	652,081
43	0	0	43	30	0	30	3,827
2,938	3,871	0	6,809	0	102	102	9,135
79	208	0	287	0	0	0	564
1,713	4,199	0	5,912	0	0	0	6,824
6,644	0	0	6,644	1,691	0	1,691	13,193
0	0	0	0	1	0	1	298
320	0	0	320	0	0	0	809
403	0	0	403	0	0	0	1,669
331	0	0	331	96	0	96	1,053
284	2,950	0	3,233	0	0	0	3,763
1,437	2,080	0	3,517	0	0	0	5,009

(continued)

Appendix V
Status of Repayment of Costs Allocated to
Irrigation by Project Purpose for 133
Projects, as of September 30, 1994

Dollars in thousands

Project	Repayment to date		Total^b
	Irrigation	Other^a	
Minidoka	32,292	1,569	33,861
Missoula Valley	38	0	38
Okanogan	2,885	63	2,948
Owyhee	10,196	62	10,258
Palisades	7,995	25	8,020
Rathdrum Prairie	1,156	121	1,277
Rogue River-Other District	5,016	74	5,091
Spokane Valley	1,101	0 ^c	1,101
Teton Basin	241	227	467
Tualatin	694	0	694
Umatilla	1,293	301	1,593
Vale	4,341	0	4,341
Wapinitia	411	0	411
Yakima	50,565	157	50,722
Upper Colorado Region			
Animas-LaPlata	16	537	553
Balmorhea	256	0	256
Bonneville Unit-Central Utah	359	732	1,091
Bostwick Park	314	16	330
Brantley	1,247	1	1,248
Carlsbad	6,068	1,100	7,167
Collbran	619	0	619
Colorado River Storage Project	0	156	156
Dallas Creek	353	98	451
Dolores	691	100	791
Eden	532	103	635
Emery County	1,195	4	1,199
Florida	817	41	857
Fort Sumner	1,037	10	1,047
Fruitgrowers Dam	198	3	201
Fruitland Mesa	0	14	14
Grand Valley	6,112	72	6,184
Hammond	195	32	227
Hyrum	1,213	10	1,223
Jensen Unit-Central Utah	135	4	139
LaBarge	0 ^c	0	0 ^c
Lyman	442	3	446

**Appendix V
 Status of Repayment of Costs Allocated to
 Irrigation by Project Purpose for 133
 Projects, as of September 30, 1994**

Future repayment				Charge-offs and discounted loans			Total irrigation repayment
Irrigation	Power ^a	Other	Total	Charge-off	Loan	Total	
18,307	0	0	18,307	12	0	12	52,179
0	0	0	0	240	0	240	278
35	0	0	35	978	8,547	9,525	12,508
10,615	0	0	10,615	0	0	0	20,873
596	14,407	0	15,004	0	0	0	23,024
912	7,578	0	8,490	174	0	174	9,941
4,979	9,672	0	14,651	71	0	71	19,813
1,627	1,996	408	4,031	0	0	0	5,132
20,335	40,273	0	60,608	0	0	0	61,076
5,179	25,607	0	30,786	0	0	0	31,480
572	54	0	626	18,709	0	18,709	20,929
3,378	0	0	3,378	0	0	0	7,719
98	0	0	98	0	0	0	509
19,290	12,303	0	31,594	13	56,010	56,023	138,339
36,951	0	81	37,032	0	0	0	37,585
0	0	0	0	182	0	182	437
16,046	550,252	0	566,298	602	0	602	567,991
768	5,483	0	6,251	76	0	76	6,656
0	0	0	0	0	0	0	1,248
0	0	0	0	552	4,154	4,705	11,874
470	5,059	0	5,529	41	0	41	6,189
0	126,735	0	126,735	256	0	256	127,147
5,973	33,151	0	39,123	0	0	0	39,575
28,779	332,566	0	361,345	387	0	387	362,522
784	12,479	0	13,263	18	0	18	13,916
1,155	6,415	0	7,570	17	0	17	8,787
1,084	7,757	0	8,841	22	0	22	9,720
1,395	0	0	1,395	0	0	0	2,442
0	0	0	0	2,061	0	2,061	2,262
3,000	0	0	3,000	167	0	167	3,181
0	0	0	0	2,306	2,742	5,048	11,233
341	6,658	0	6,999	8	0	8	7,234
1,814	0	0	1,814	21	0	21	3,057
615	4,805	0	5,420	5	0	5	5,563
0	136	0	136	86	0	86	222
1,770	24,573	0	26,343	56	0	56	26,845

(continued)

Appendix V
Status of Repayment of Costs Allocated to
Irrigation by Project Purpose for 133
Projects, as of September 30, 1994

Dollars in thousands

Project	Repayment to date		Total ^b
	Irrigation	Other ^a	
Mancos	603	11	613
McMillan Delta	0	0	0
Middle Rio Grande	13,745	9	13,755
Moon Lake	1,592	8	1,600
Newton	381	0 ^c	381
Ogden River	5,582	105	5,687
Paonia	716	112	829
Pecos River Basin	2	28	30
Pine River	1,335	322	1,656
Preston Bench	311	0	311
Provo River	4,087	50	4,137
Rio Grande	14,504	1,052	15,556
San Juan-Chama	743	346	1,089
San Luis Valley	475	7	482
San Miguel	47	0	47
Sanpete	373	1	375
Savery-Pot Hook	1	1	2
Scofield	216	1	217
Seedskadee	0	0	0
Silt	442	17	459
Smith Fork	554	4	558
Strawberry Valley	4,275	265	4,540
Tucumcari	3,614	8	3,622
Uintah Unit-Central Utah	0	0	0
Uncompahgre	7,125	153	7,279
Upalco Unit-Central Utah	0	0	0
Vermejo	43	0	43
Vernal Unit-Central Utah	841	5	847
Weber Basin	14,704	65	14,769
Weber River	3,185	13	3,198
West Divide	0	58	58
Totals^b	\$945,020	\$48,999	\$994,019

**Appendix V
Status of Repayment of Costs Allocated to
Irrigation by Project Purpose for 133
Projects, as of September 30, 1994**

Irrigation	Future repayment			Charge-offs and discounted loans			Total irrigation repayment
	Power ^a	Other	Total	Charge-off	Loan	Total	
300	0	0	300	3,021	0	3,021	3,934
243	0	0	243	0	0	0	243
2,244	0	0	2,244	0	0	0	15,999
0	0	0	0	201	0	201	1,801
12	0	0	12	2,817	0	2,817	3,210
10,214	0	0	10,214	278	222	500	16,401
1,604	5,194	0	6,797	0	0	0	7,626
0	0	0	0	2,190	0	2,190	2,220
0	0	0	0	98	0	98	1,754
379	0	0	379	0	0	0	690
2,729	0	0	2,729	31	0	31	6,898
0	5,535	0	5,535	563	4,110	4,673	25,764
2,947	30,154	0	33,101	424	0	424	34,614
0	0	0	0	1,856	0	1,856	2,338
2,638	0	0	2,638	295	0	295	2,981
0	0	0	0	59	0	59	434
2,160	0	0	2,160	237	0	237	2,399
0	0	0	0	304	0	304	521
0	1,193	0	1,193	411	0	411	1,604
518	5,742	0	6,260	17	0	17	6,735
472	3,199	0	3,671	72	0	72	4,300
6,638	0	0	6,638	426	0	426	11,604
3,064	0	0	3,064	11,829	0	11,829	18,514
3,723	0	0	3,723	238	0	238	3,962
2,821	0	0	2,821	3,002	5,371	8,373	18,473
5,241	0	0	5,241	31	0	31	5,272
2,065	0	0	2,065	232	0	232	2,340
1,499	8,425	0	9,924	76	0	76	10,846
43,852	0	0	43,852	0	0	0	58,621
0	0	0	0	0	0	0	3,198
1,921	0	0	1,921	281	0	281	2,260
\$2,429,372	\$3,300,426	\$4,870	\$5,734,668	\$275,899	\$97,173	\$373,072	\$7,101,760

Appendix V
Status of Repayment of Costs Allocated to
Irrigation by Project Purpose for 133
Projects, as of September 30, 1994

^aIrrigation assistance payments made with revenues from power or a project's other sources, such as miscellaneous water sales and land-use leases, because the amounts allocated to irrigators have been determined to exceed their ability to pay.

^bTotal may not add due to rounding.

^cLess than \$500.

Impact of Irrigation Assistance and Charge-Offs on Repayment of Costs Allocated to Irrigation for the 133 Projects, as of September 30, 1994

Dollars in thousands

Region and project	Irrigation assistance		All charge-offs		Irrigation assistance and charge-offs	
	Total	Percent	Total	Percent	Total ^a	Percent
Great Plains Region						
Buffalo Rapids	0	0.00	\$3,865	73.42	\$3,865	73.42
Colorado-Big Thompson	\$77,759	69.36	0	0.00	77,759	69.36
Fryingpan-Arkansas	2	0.00	0	0.00	2	0.00
Huntley	0	0.00	410	17.73	410	17.73
Intake	0	0.00	47	50.22	47	50.22
Kendrick	14,568	81.64	0	0.00	14,568	81.64
Lower Rio Grande-La Feria Division	0	0.00	0	0.00	0	0.00
Lower Rio Grande-Mercedes Division	1	0.01	0	0.00	1	0.01
Lower Yellowstone	0	0.00	654	14.18	654	14.18
Milk River	4	0.03	3,375	26.25	3,380	26.29
Mirage Flats	0	0.00	2,238	72.08	2,238	72.08
North Platte	1,887	5.77	3,914	11.97	5,801	17.74
Pick-Sloan Consolidated	1,183,411	79.00	114,899	7.67	1,298,310	86.67
Rapid Valley	11	2.66	0	0.00	11	2.66
San Angelo	0	0.00	297	2.74	297	2.74
Shoshone	1,293	3.70	12,128	34.72	13,421	38.42
Sun River	0	0.00	510	2.67	510	2.67
Trinidad	0	0.00	0	0.00	0	0.00
W.C. Austin	0	0.00	8,278	79.02	8,278	79.02
Washita Basin	637	22.94	0	0.00	637	22.94
Lower Colorado Region						
Boulder Canyon-All-American Canal	2,357	3.20	3,464	4.70	5,822	7.90
Central Arizona	43	0.01	0	0.00	43	0.01
Colorado River Salinity Control	0	0.00	14,930	32.50	14,930	32.50
Dixie	1,968	99.72	0	0.00	1,968	99.72
Gila	1,488	3.40	36,227	82.79	37,714	86.19
Palo Verde Diversion	26	0.65	2,325	57.75	2,351	58.40
Parker-Davis	14,079	100.00	0	0.00	14,079	100.00
Salt River	2,312	4.92	3,472	7.38	5,784	12.30
Yuma Auxilliary	37	1.33	82	2.96	118	4.29
Yuma	107	1.85	384	6.65	491	8.50

(continued)

**Appendix VI
Impact of Irrigation Assistance and
Charge-Offs on Repayment of Costs
Allocated to Irrigation for the 133 Projects,
as of September 30, 1994**

Dollars in thousands

Region and project	Irrigation assistance		All charge-offs		Irrigation assistance and charge-offs	
	Total	Percent	Total	Percent	Total ^a	Percent
Mid Pacific Region						
Corps of Engineers Combined Projects	0	0.00	0	0.00	0	0.00
Cachuma	0	0.00	0	0.00	0	0.00
Central Valley	105,139	6.50	0	0.00	105,139	6.50
Humboldt	137	7.71	0	0.00	137	7.71
Klamath	431	0.82	915	1.74	1,346	2.56
Newlands	0	0.00	4,789	44.64	4,789	44.64
Orland	122	3.38	0	0.00	122	3.38
Santa Maria	72	0.75	0	0.00	72	0.75
Solano	13,276	37.12	0	0.00	13,276	37.12
Truckee Storage	0 ^b	0.02	662	39.80	662	39.83
Ventura River	524	2.99	0	0.00	524	2.99
Pacific Northwest Region						
Arnold	0	0.00	0	0.00	0	0.00
Avondale	184	32.08	0	0.00	184	32.08
Baker	4,092	74.36	52	0.94	4,143	75.30
Bitter Root	0	0.00	2	0.02	2	0.02
Boise	26,808	39.62	90	0.13	26,898	39.75
Burnt River	0	0.00	0	0.00	0	0.00
Central Oregon Irrigation District	0	0.00	26	1.38	26	1.38
Chief Joseph-Foster Creek	1,809	53.66	0	0.00	1,809	53.66
Chief Joseph-Greater Wenatchee	3,972	45.84	0	0.00	3,972	45.84
Chief Joseph-Chelan-Manson Unit	16,118	85.83	0	0.00	16,118	85.83
Chief Joseph-Oroville-Tonasket	0	0.00	0	0.00	0	0.00
Chief Joseph-Oroville-Tonasket Extension	72,953	86.05	0	0.00	72,953	86.05
Chief Joseph-Whitestone Coulee	7,470	89.14	0	0.00	7,470	89.14
Columbia Basin	488,989	74.99	0	0.00	488,989	74.99
Crescent Lake	0	0.00	30	0.78	30	0.78
Crooked River	4,450	48.71	0	0.00	4,450	48.71
Dalton Gardens	208	36.83	0	0.00	208	36.83

(continued)

**Appendix VI
Impact of Irrigation Assistance and
Charge-Offs on Repayment of Costs
Allocated to Irrigation for the 133 Projects,
as of September 30, 1994**

Dollars in thousands

Region and project	Irrigation assistance		All charge-offs		Irrigation assistance and charge-offs	
	Total	Percent	Total	Percent	Total ^a	Percent
The Dalles	4,208	61.66	0	0.00	4,208	61.66
Deschutes	114	0.87	1,691	12.82	1,806	13.69
Frenchtown	0	0.00	1	0.35	1	0.35
Grants Pass	0	0.00	0	0.00	0	0.00
Lewiston Orchards	0	0.00	0	0.00	0	0.00
Little Wood River	0	0.00	96	9.12	96	9.12
Mann Creek	2,951	78.43	0	0.00	2,951	78.43
Michaud Flats	2,111	42.14	0	0.00	2,111	42.14
Minidoka	1,569	3.01	12	0.02	1,581	3.03
Missoula Valley	0	0.00	240	86.41	240	86.41
Okanogan	63	0.50	978	7.82	1,041	8.32
Owyhee	62	0.30	0	0.00	62	0.30
Palisades	14,433	62.69	0	0.00	14,433	62.69
Rathdrum Prairie	7,699	77.45	174	1.75	7,873	79.20
Rogue River-Other District	9,747	49.19	71	0.36	9,818	49.55
Spokane Valley	2,404	46.84	0	0.00	2,404	46.84
Teton Basin	40,500	66.31	0	0.00	40,500	66.31
Tualatin	25,607	81.34	0	0.00	25,607	81.34
Umatilla	355	1.70	18,709	89.39	19,064	91.09
Vale	0	0.00	0	0.00	0	0.00
Wapinitia	0	0.00	0	0.00	0	0.00
Yakima	12,461	9.01	13	0.01	12,474	9.02
Upper Colorado Region						
Animas-LaPlata	619	1.65	0	0.00	619	1.65
Balmorhea	0	0.00	182	41.55	182	41.55
Bonneville Unit-Central Utah	550,983	97.01	602	0.11	551,586	97.11
Bostwick Park	5,499	82.61	76	1.14	5,574	83.75
Brantley	0	0.00	0	0.00	0	0.00
Carlsbad	1,100	10.18	552	5.11	1,652	15.29
Collbran	5,059	81.74	41	0.66	5,100	82.40
Colorado River Storage Project	126,891	99.80	256	0.20	127,148	100.00
Dallas Creek	33,249	84.01	0	0.00	33,249	84.01
Dolores	332,666	91.76	387	0.11	333,052	91.87
Eden	12,582	90.42	18	0.13	12,600	90.55
Emery County	6,419	73.05	17	0.20	6,436	73.25

(continued)

**Appendix VI
Impact of Irrigation Assistance and
Charge-Offs on Repayment of Costs
Allocated to Irrigation for the 133 Projects,
as of September 30, 1994**

Dollars in thousands

Region and project	Irrigation assistance		All charge-offs		Irrigation assistance and charge-offs	
	Total	Percent	Total	Percent	Total ^a	Percent
Florida	7,798	80.22	22	0.23	7,820	80.45
Fort Sumner	10	0.40	0	0.00	10	0.40
Fruitgrowers Dam	3	0.11	2,061	91.12	2,063	91.23
Fruitland Mesa	14	0.44	167	5.25	181	5.69
Grand Valley	72	0.64	2,306	20.53	2,378	21.17
Hammond	6,690	92.49	8	0.11	6,698	92.60
Hyrum	10	0.33	21	0.67	31	1.00
Jensen Unit-Central Utah	4,808	86.43	5	0.09	4,813	86.52
LaBarge	136	61.20	86	38.60	222	99.80
Lyman	24,577	91.55	56	0.21	24,633	91.76
Mancos	11	0.27	3,021	76.79	3,031	77.05
McMillan Delta	0	0.00	0	0.00	0	0.00
Middle Rio Grande	9	0.06	0	0.00	9	0.06
Moon Lake	8	0.45	201	11.13	209	11.58
Newton	0 ^b	0.01	2,817	87.75	2,817	87.76
Ogden River	105	0.64	278	1.70	383	2.34
Paonia	5,306	69.58	0	0.00	5,306	69.58
Pecos River Basin	28	1.26	2,190	98.65	2,218	99.91
Pine River	322	18.33	98	5.57	419	23.90
Preston Bench	0	0.00	0	0.00	0	0.00
Provo River	50	0.72	31	0.45	81	1.18
Rio Grande	6,587	25.67	563	2.19	7,150	27.86
San Juan-Chama	30,500	88.11	424	1.22	30,924	89.34
San Luis Valley	7	0.30	1,856	79.58	1,863	79.88
San Miguel	0	0.00	295	9.91	295	9.91
Sanpete	1	0.27	59	13.69	61	13.96
Savery-Pot Hook	1	0.05	237	9.86	238	9.91
Scofield	1	0.21	304	58.35	305	58.56
Seedskaadee	1,193	74.40	411	25.60	1,604	100.00
Silt	5,759	85.50	17	0.25	5,775	85.75
Smith Fork	3,203	74.50	72	1.67	3,275	76.16
Strawberry Valley	265	2.28	426	3.68	691	5.96
Tucumcari	8	0.04	11,829	63.92	11,836	63.96
Uintah Unit-Central Utah	0	0.00	238	6.02	238	6.02
Uncompahgre	153	0.83	3,002	16.34	3,155	17.17
Upalco Unit-Central Utah	0	0.00	31	0.59	31	0.59

(continued)

**Appendix VI
Impact of Irrigation Assistance and
Charge-Offs on Repayment of Costs
Allocated to Irrigation for the 133 Projects,
as of September 30, 1994**

Dollars in thousands

Region and project	Irrigation assistance		All charge-offs		Irrigation assistance and charge-offs	
	Total	Percent	Total	Percent	Total ^a	Percent
Vermejo	0	0.00	232	9.93	232	9.93
Vernal Unit-Central Utah	8,430	77.73	76	0.70	8,506	78.43
Weber Basin	65	0.11	0	0.00	65	0.11
Weber River	13	0.41	0	0.00	13	0.41
West Divide	58	2.58	281	12.42	339	15.00
Totals^a	\$3,354,295		\$275,899		\$3,630,194	

^aTotal may not add due to rounding.

^bLess than \$500.

Fifteen Projects Where Charge-Offs Relieve Irrigators of 50 Percent or More of Their Repayment Obligation

Project	Costs allocated to irrigation	Charge-off	Percent of irrigation costs relieved by charge-offs
Pecos River Basin	\$2,219,548	\$2,189,695	98.65
Fruitgrowers Dam	2,261,506	2,060,765	91.12
Umatilla	20,928,812	18,709,225	89.39
Newton	3,209,885	2,816,805	87.75
Missoula Valley	278,298	240,472	86.41
Gila	43,759,839	39,226,839	82.79
San Luis Valley	2,332,356	1,856,012	79.58
W.C. Austin	10,475,188	8,277,517	79.02
Mancos	3,933,934	3,020,725	76.79
Buffalo Rapids	5,263,718	3,864,500	73.42
Mirage Flats	3,105,717	2,238,473	72.08
Tucumcari	18,506,443	11,828,612	63.92
Scotfield	521,203	304,096	58.35
Palo Verde Diversion	4,026,395	2,325,197	57.75
Intake	94,213	47,313	50.22
Total	\$120,917,055	\$96,006,246	79.40

Forty-One Projects Where Irrigation Assistance and Charge-Offs Account for 70 Percent or More of Costs Allocated to Irrigation, as of September 30, 1994

Project	Costs allocated to irrigation	Irrigation assistance and charge-offs	Percent of irrigation costs repaid by irrigation assistance and/or relieved by charge-offs
Colorado River Storage Project	\$127,146,714	\$127,146,714	100.00
Parker-Davis	14,079,368	14,079,368	100.00
Seedskadee	1,603,855	1,603,855	100.00
Pecos River Basin	2,219,548	2,217,630	99.91
LaBarge	222,108	221,663	99.80
Dixie	1,973,978	1,968,478	99.72
Bonneville Unit-Central Utah	567,991,060	551,585,682	97.11
Hammond	7,233,653	6,698,149	92.60
Dolores	362,522,335	333,052,335	91.87
Lyman	26,844,916	24,632,916	91.76
Fruitgrowers Dam	2,261,506	2,063,265	91.23
Umatilla	20,928,812	19,064,018	91.09
Eden	13,916,086	12,600,470	90.55
San Juan-Chama	34,613,764	30,923,786	89.34
Chief Joseph-Whitestone Coulee	8,380,091	7,469,903	89.14
Newton	3,209,885	2,817,036	87.76
Pick-Sloan Consolidated	1,497,968,514	1,298,310,197	86.67
Jensen Unit-Central Utah	5,563,343	4,813,343	86.52
Missoula Valley	278,298	240,472	86.41
Gila	43,759,839	37,714,456	86.19
Chief Joseph-Oroville-Tonasket Extension	84,778,424	72,953,424	86.05
Chief Joseph-Chelan-Manson Unit	18,777,979	16,117,979	85.83
Silt	6,735,402	5,775,402	85.75
Dallas Creek	39,574,894	33,248,794	84.01
Bostwick Park	6,656,125	5,574,358	83.75
Collbran	6,188,853	5,099,633	82.40
Kendrick	17,843,174	14,567,684	81.64
Tualatin	31,480,432	25,606,532	81.34
Florida	9,720,113	7,820,113	80.45
San Luis Valley	2,332,356	1,863,095	79.88
Rathdrum Prairie	9,940,983	7,872,819	79.20
W.C. Austin	10,475,188	8,277,517	79.02
Mann Creek	3,763,063	2,951,329	78.43
Vernal Unit-Central Utah	10,846,438	8,506,438	78.43
Mancos	3,933,934	3,031,270	77.05
Smith Fork	4,299,765	3,274,765	76.16

(continued)

Appendix VIII
Forty-One Projects Where Irrigation
Assistance and Charge-Offs Account for
70 Percent or More of Costs Allocated to
Irrigation, as of September 30, 1994

Project	Costs allocated to irrigation	Irrigation assistance and charge-offs	Percent of irrigation costs repaid by irrigation assistance and/or relieved by charge-offs
Baker	5,502,309	4,143,059	75.30
Columbia Basin	652,081,317	488,988,989	74.99
Buffalo Rapids	5,263,718	3,864,500	73.42
Emery County	8,787,001	6,436,293	73.25
Mirage Flats	3,105,717	2,238,473	72.08
Total	\$3,684,804,858	\$3,207,436,202	87.04

Thirty-Nine Projects Where Irrigation Assistance and Charge-Offs Account for 10 Percent or Less of Costs Allocated to Irrigation, as of September 30, 1994

Project	Costs allocated to irrigation	Irrigation assistance and charge-offs	Percent of irrigation costs repaid by irrigation assistance and/or relieved by charge-offs
Vermejo	\$2,340,314	\$232,371	9.93
San Miguel	2,980,937	295,452	9.91
Savery-Pot Hook	2,398,546	237,646	9.91
Little Wood River	1,053,000	96,000	9.12
Yakima	138,338,657	12,474,142	9.02
Yuma	5,768,630	490,564	8.50
Okanogan	12,507,824	1,040,561	8.32
Boulder Canyon-All-American Canal	73,733,175	5,821,802	7.90
Humboldt	1,775,646	136,935	7.71
Central Valley	1,617,674,994	105,139,291	6.50
Uintah Unit-Central Utah	3,961,765	238,418	6.02
Strawberry Valley	11,589,435	690,780	5.96
Fruitland Mesa	3,180,911	181,145	5.69
Yuma Auxiliary	2,762,188	118,421	4.29
Orland	3,610,398	122,155	3.38
Minidoka	52,179,463	1,580,974	3.03
Ventura River	17,533,966	524,394	2.99
San Angelo	10,814,706	296,536	2.74
Sun River	19,104,244	509,714	2.67
Rapid Valley	420,224	11,162	2.66
Klamath	52,569,165	1,345,920	2.56
Ogden River	16,372,368	383,059	2.34
Animas-LaPlata	37,584,990	618,532	1.65
Central Oregon Irrigation District	1,868,555	25,818	1.38
Provo River	6,897,762	81,137	1.18
Hyrum	3,057,013	30,571	1.00
Crescent Lake	3,826,935	30,000	0.78
Santa Maria	9,588,071	71,896	0.75
Upalco Unit-Central Utah	5,272,129	31,000	0.59
Weber River	3,197,069	12,992	0.41
Fort Sumner	2,433,320	9,635	0.40
Frenchtown	298,332	1,050	0.35
Owyhee	20,873,217	62,394	0.30
Weber Basin	58,620,847	64,959	0.11
Middle Rio Grande	15,973,548	9,487	0.06
Bitter Root	9,566,547	2,310	0.02

(continued)

**Appendix IX
 Thirty-Nine Projects Where Irrigation
 Assistance and Charge-Offs Account for
 10 Percent or Less of Costs Allocated to
 Irrigation, as of September 30, 1994**

Project	Costs allocated to irrigation	Irrigation assistance and charge-offs	Percent of irrigation costs repaid by irrigation assistance and/or relieved by charge-offs
Central Arizona	342,693,091	42,998	0.01
Lower Rio Grande-Mercedes Division	11,817,133	926	0.01
Fryingpan-Arkansas	70,720,376	2,146	0.00
Total	\$2,656,959,491	\$133,065,293	5.01

Major Contributors to This Report

Resources,
Community, and
Economic
Development
Division, Washington,
D.C.

Alan Bennett
Steve Brown
Leo E. Ganster
Barry T. Hill
Mehrzaad Nadji
James R. Yeager

Sacramento,
California

Anndrea H. Ewertsen
George R. Senn
Kenneth J. Townsend

Office of the General
Counsel

Doreen S. Feldman
Alan R. Kasdan

Appendix X
Major Contributors to This Report

Appendix X
Major Contributors to This Report

Related GAO Products

Central Arizona Project: Costs and Benefits of Acquiring the Harquahala Water Entitlement (GAO/RCED-95-102, June 5, 1995).

Water Markets: Increasing Federal Revenues Through Water Transfers (GAO/RCED-94-164, Sept. 21, 1994).

Water Subsidies: Impact of Higher Irrigation Rates on Central Valley Project Farmers (GAO/RCED-94-8, Apr. 19, 1994).

Bureau of Reclamation: Central Valley Project Cost Allocation Overdue and New Method Needed (GAO/RCED-92-74, Mar. 31, 1992).

Reclamation Law: Changes Needed Before Water Service Contracts Are Renewed (GAO/T-RCED-92-13, Oct. 29, 1991).

Water Subsidies: Views on Proposed Reclamation Reform Legislation (GAO/T-RCED-91-90, Sept. 12, 1991).

Reclamation Law: Changes Needed Before Water Service Contracts Are Renewed (GAO/RCED-91-175, Aug. 22, 1991).

Federal Electric Power: Effects of Delaying Colorado River Storage Project Irrigation Units (GAO/RCED-91-62, Mar. 22, 1991).

Water Subsidies: The Westhaven Trust Reinforces the Need to Change Reclamation Law (GAO/RCED-90-198, June 5, 1990).

Basic Changes Needed to Avoid Abuse of the 960-Acre Limit (GAO/T-RCED-90-80, May 16, 1990).

Reclamation Law: Changes to Excess Land Sales Will Generate Millions in Federal Revenues (GAO/RCED-90-100, Feb. 1, 1990).

Water Subsidies: Basic Changes Needed to Avoid Abuse of the 960-Acre Limit (GAO/RCED-90-6, Oct. 12, 1989).

Federal Electric Power: Information Concerning the Colorado River Storage Project, (GAO/RCED-90-2FS, Oct. 3, 1989).

Federal Electric Power: Pricing Alternatives for Power Marketed by the Department of Energy (GAO/RCED-86-186BR, Sept. 30, 1986).

Federal Power: Additional Information on Repaying Investments in Electric Power Facilities (GAO/RCED-86-44FS, Nov. 12, 1985).

Additional Information Concerning Irrigation Project Costs and Pricing Federal Power (GAO/RCED-86-18FS, Oct. 10, 1985).

Bureau of Reclamation's Central Utah and Central Valley Projects Repayment Arrangements (GAO/RCED-85-158, Sept. 9, 1985).

Recovering a Portion of Federal Irrigation Project Construction Costs Through Revenues From Department of Energy Electric Power Sales (GAO/RCED-85-128, July 26, 1985).

Recovery of the Federal Investment in Water Projects (GAO/RCED-5-21, July 8, 1985).

Information on Repayment of the Bureau of Reclamation's Central Valley Project (GAO/RCED-84-122, Mar. 16, 1984).

Proposed Pricing of Irrigation Water From California's Central Valley New Melones Reservoir (GAO/RCED-83-150, June 8, 1983).

Water Issues Facing The Nation: An Overview (GAO/CE-82-83, May 6, 1982).

Reforming Interest Provisions in Federal Water Laws Could Save Millions (CED-82-3, Oct. 22, 1981).

Changes in Federal Water Project Repayment Policies Can Reduce Federal Costs (CED-81-77, Aug. 7, 1981).

Federal Charges for Irrigation Projects Reviewed Do Not Recover Costs (PAD-81-07, Mar. 13, 1981).

Selected Water Sales Contracts (CED-80-69, Mar. 25, 1980).

Palmetto Bend Dam and Reservoir Need for Improved Analysis of Alternatives and Cost Data (PSAD-78-43, Dec. 16, 1977).

Better Federal Coordination Needed to Promote More Efficient Farm Irrigation (RED-76-116, June 22, 1976).

Appraisal Procedures and Solutions to Problems Involving the 160-Acre Limitation Provision of Reclamation Law (RED-76-119, June 3, 1976).

Bureau of Reclamation's Procedures and Practices for Computing Authorized Cost Ceilings and Project Cost Estimates Need Improvement (RED-76-49, Nov. 17, 1975).

More Effective Procedures Are Needed for Establishing Payment Terms and Development Periods for Irrigation Projects (RED-75-372, May 23, 1975).

Congress Needs More Information on Plans for Constructing the Garrison Diversion Unit in North Dakota (RED-75-277, Nov. 23, 1974).

Improvements Needed in Making Benefit-Cost Analyses for Federal Water Resources Projects (RED-75-264, Sept. 20, 1974).

Congress Should Reevaluate the 160-Acre Limitation on Land Eligible to Receive Water From Federal Water Resources Projects (B-125045, Nov. 30, 1972).

Ordering Information

The first copy of each GAO report and testimony is free. Additional copies are \$2 each. Orders should be sent to the following address, accompanied by a check or money order made out to the Superintendent of Documents, when necessary. VISA and MasterCard credit cards are accepted, also. Orders for 100 or more copies to be mailed to a single address are discounted 25 percent.

Orders by mail:

U.S. General Accounting Office
P.O. Box 6015
Gaithersburg, MD 20884-6015

or visit:

Room 1100
700 4th St. NW (corner of 4th and G Sts. NW)
U.S. General Accounting Office
Washington, DC

Orders may also be placed by calling (202) 512-6000
or by using fax number (301) 258-4066, or TDD (301) 413-0006.

Each day, GAO issues a list of newly available reports and testimony. To receive facsimile copies of the daily list or any list from the past 30 days, please call (202) 512-6000 using a touchtone phone. A recorded menu will provide information on how to obtain these lists.

For information on how to access GAO reports on the INTERNET, send an e-mail message with "info" in the body to:

info@www.gao.gov

or visit GAO's World Wide Web Home Page at:

<http://www.gao.gov>

**United States
General Accounting Office
Washington, D.C. 20548-0001**

**Bulk Rate
Postage & Fees Paid
GAO
Permit No. G100**

**Official Business
Penalty for Private Use \$300**

Address Correction Requested

