## Attachment A Figure 3

## Reclamation Manual Directives and Standards

				Interest Duri	roject, Texas ing Constructic W and Recreati							
Cost Auth No.	/Year Feature/Cost Authority Description	1987	1988	1989CY Costs	1989 Transfer 2/	1990	1991	1992	1993	1994 Transfer 3/	1994 CY Costs	TOTAL
I. Accrued ann	nual costs by feature and purpose											
MULTIPURP	OSE PLANT											
0001 Preconst	ruction Costs	3,700,000	700,000	60,000	(4,460,000)							0
0003 New Creek Dam and Reservoir		100,000	4,450,000	3,460,000	1,300,000	3,700,000	4,000,000	7,500,000	2,500,000		2,000,000	29,010,000
0005 Relocate	Highways and Roads	150,000	260,000	300,000	2,370,000	550,000	4,600,000	1,200,000	500,000		50,000	9,980,000
0009 Visitors	Center - Nonreimbursable					2,000	40,000	110,000	60,000		10,000	222,000
0010 Commun	niations Equipment					<u>4,000</u>	<u>1,020,000</u>	200,000	350,000		40,000	<u>1,614,000</u>
Subtotal Multi	ipurpose Plant	3,950,000	5,410,000	3,820,000	(790,000)	4,256,000	9,660,000	9,010,000	3,410,000	0	2,100,000	40,826,000
ELECTRIC P	LANT											
0002 New Brid	dge	190,000	850,000	100,000						(1,140,000)		0
0006 New Pow	werplant		300,000	2,500,000	790,000	2,500,000	3,000,000	5,200,000	8,000,000		6,500,000	28,790,000
0007 Turbines	s, Generators & Transmission					<u>1,000,000</u>	<u>2,500,000</u>	<u>600,000</u>	<u>500,000</u>		750,000	<u>5,350,000</u>

Subtotal Electric Plant	190,000	1,150,000	2,600,000	790,000	3,500,000	5,500,000	5,800,000	8,500,000	(1,140,000)	7,250,000	34,140,000
OTHER PLANT											
0008 Recreation Facilities						40,000	75,000	200,000		250,000	<u>565,000</u>
Subtotal Other Plant	0	0	0	0	0	40,000	75,000	200,000	0	250,000	565,000
Total Construction Work in Progress	4,140,000	6,560,000	6,420,000	0	7,756,000	15,200,000	14,885,000	12,110,000	(1,140,000)	9,600,000	75,531,000
	4,140,000	0,500,000	0,+20,000		1,150,000	13,200,000	14,005,000	12,110,000		7,000,000	75,551,000
OTHER CONSTRUCTION RELATED COSTS											
Investigations	300,000										300,000
Capitalized Movable Equipment	50,000	150,000	(20,000)		(10,000)	20,000	50,000	(10,000)		(20,000)	210,000
0004 Service Facilities	75,000	150,000	75,000		(10,000)	(15,000)	(15,000)	(10,000)		(5,000)	245,000
Annual Construction Costs	4,565,000	6,860,000	6,475,000	0	7,736,000	15,205,000	14,920,000	12,090,000	(1,140,000)	9,575,000	76,286,000
II. Percent calculation for conversion of Accrued Costs to Net Disbursements.											
OUTLAYS-SGL's 1015, 1016, 1017	4,390,000	3,200,000	4,000,000		3,700,000	7,000,000	7,500,000	9,600,000		7,500,000	46,890,000
(Increase)/Decrease in Contact Holdback		<u>(250,000)</u>	(125,000)		<u>25,000</u>	<u>(75,000)</u>	<u>60,000</u>	<u>(100,000)</u>		250,000	(215,000)
Annual Net Disbursements	4,390,000	2,950,000	3,875,000	0	3,725,000	6,925,000	7,560,000	9,500,000	0	7,750,000	46,675,000
Conversion Percentage	96.1665%	43.0029%	59.8456%		48.1515%	45.5442%	50.6702%	78.5773%		80.9399%	
III. Miscellaneous revenues - Fund Returned to the Treasury											

Annual Miscellaneous Revenues 100.000%		20,000	45,000		50,000	50,000	45,000	75,000		60,000	345,000
					,			· ·			
Power Allocation 55.000%	0	11,000	24,750		27,500	27,500	24,750	41,250	0	33,000	189,750
M&IW Allocation 45.000%	0	9,000	20,250		22,500	22,500	20,250	33,750	0	27,000	155,250
Recreation Allocation 5.000%	0	1,000	2,250		2,500	2,500	2,250	3,750	0	3,000	17,250
IV. Conversion of Reimbursable Accrued Costs (subject to IDC) to Net Disbursements and Calculation of IDC.											
POWER IDC CALCULATION											
MULTIPURPOSE PLANT											
Total Multipurpose Annual Costs	3,950,000	5,410,000	3,820,000	(790,000)	4,256,000	9,660,000	9,010,000	3,410,000	0	2,100,000	40,826,000
Less: Nonreimbursable Visitor Center	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,000)</u>	<u>(40,000)</u>	<u>(110,000)</u>	<u>(60,000)</u>	<u>0</u>	<u>(10,000)</u>	(222,000)
Adjusted Multipurpose Annual Costs	3,950,000	5,410,000	3,820,000	(790,000)	4,254,000	9,620,000	8,900,000	3,350,000	0	2,090,000	40,604,000
Reimbursable Power Allocation 30.000%	1,185,000	1,623,000	1,146,000	(237,000)	1,276,200	2,886,000	2,670,000	1,005,000	0	627,000	12,181,200
Cumulative Reimbursable Power Costs	1,185,000	2,808,000	3,954,000	3,717,000	4,993,200	7,879,200	10,549,200	11,554,200	11,554,200	12,181,200	
Conversion to Disbursements	1,139,573	697,937	685,830	0	614,509	1,314,406	1,352,895	789,702	0	507,493	7,102,345
Less: Miscellaneous Revenue Credits	0	(11,000)	(24,750)	0	(27,500)	(27,500)	(24,750)	(41,250)	0	(33,000)	(189,750)
Net Disbursements	1,139,573	686,937	661,080	(149,104)	587,009	1,286,906	1,328,145	748,452	0	474,493	6,763,491
Cumulative Net Disbursements	1,139,573	1,826,510	2,487,590	2,338,486	2,925,495	4,212,402	5,540,547	6,288,999	6,288,999	6,763,493	
CY Federal Investment Basis:											
PY Cum ND+1/2 CY ND+PY Cum IDC 1/	569,786	1,533,696	2,344,050	2,808,424	3,003,677	4,207,662	5,889,249	7,451,102	0	8,724,978	

CY IDC 8.890%	50,654	136,346	208,386	(23,699)	267,027	374,061	523,554	662,403	0	775,651	2,974,38
Cum Power IDC Multipurpose Plant	50,654	187,000	395,386	371,686	638,713	1,012,774	1,536,329	2,198,732	2,198,732	2,974,382	
ELECTRIC PLANT											
Total Electric Plant Annual Costs	190,000	1,150,000	2,600,000	790,000	3,500,000	5,500,000	5,800,000	8,500,000	(1,140,000)	7,250,000	34,140,000
Cumulative Electric Plant Costs	190,000	1,340,000	3,940,000	4,730,000	8,230,000	13,730,000	19,530,000	28,030,000	26,890,000	34,140,000	
Conversion to Net Disbursements	182,716	494,534	1,555,985	447,781	1,685,302	2,504,933	2,938,874	6,679,074	(670,627)	5,868,146	21,686,718
Cumulative Net Disbursements	182,716	677,250	2,233,234	2,681,015	4,366,317	6,871,250	9,810,124	16,489,198	15,818,570	21,686,716	
CY Federal Investment Basis:											
PY Cum ND+ 1/2 CY ND+ PY Cum IDC 1/	91,358	438,105	1,502,311	2,637,749	3,740,508	6,168,156	9,438,409	15,086,457	0	21,897,308	
CY IDC 8.890%	8,122	38,948	133,555	36,217	332,531	548,349	839,075	1,341,186	(133,318)	1,946,671	5,091,336
Cum Power IDC Electric Plant	8,122	47,069	180,625	216,841	549,372	1,097,722	1,936,796	3,277,982	3,144,664	5,091,335	
CY Power IDC	58,776	175,293	341,942	12,518	599,558	922,410	1,362,629	2,003,589	(133,318)	2,722,321	8,065,718
CUMULATED POWER IDC	58,776	234,069	576,010	588,528	1,188,086	2,110,496	3,473,125	5,476,714	5,343,396	8,065,717	
<u>M&amp;IW IDC CALCULATION</u>											
MULTIPURPOSE PLANT											
Total Multipurpose Annual Costs	3,950,000	5,410,000	3,820,000	(790,000)	4,256,000	9,660,000	9,010,000	3,410,000	0	2,100,000	40,826,000

Less: Nonreimbursable Vistor Center	0	0	0	0	(2,000)	(40,000)	(110,000)	(60,000)	0	(10,000)	(222,000)
Adjusted Multipurpose Annual Costs	3,950,000	5,410,000	3,820,000	(790,000)	4,254,000	9,620,000	8,900,000	3,350,000	0	2,090,000	40,604,000
Reimbursable M&IW Allocation 40.000%	1,580,000	2,164,000	1,528,000	(316,000)	1,701,600	3,848,000	3,560,000	1,340,000	0	836,000	16,241,600
Cumulative Reimbursable M&IW Costs	1,580,000	3,744,000	5,272,000	4,956,000	6,657,600	10,505,600	14,065,600	15,405,600	15,405,600	16,241,600	
Conversion to Disbursement	1,519,430	930,583	914,440	0	819,346	1,752,542	1,803,861	1,052,936	0	676,658	9,469,796
Less: Miscellaneous Revenue Credits	0	(9,000)	(20,250)	0	(22,500)	(22,500)	(20,250)	(33,750)	0	(27,000)	(155,250)
Net Disbursements	1,519,430	921,583	894,190	(199,910)	796,846	1,730,042	1,783,611	1,019,186	0	649,658	9,114,636
Cumulative Net Disbursements	1,519,430	2,441,014	3,335,204	3,135,294	3,932,140	5,662,182	7,445,792	8,464,979	8,464,979	9,114,637	
CY Federal Investment Basis:											
PY Cum ND+ 1/2 CY ND+ PY Cum IDC 1/	759,715	2,065,958	3,200,383	0	4,150,710	5,857,990	8,240,086	10,529,346	0	12,486,297	
CY IDC 10.693%	81,236	220,913	342,217	(38,623)	443,835	626,395	881,112	1,125,903	0	1,335,160	5,018,148
Cum M&IW IDC Multipurpose Plant	81,236	302,149	644,366	605,743	1,049,579	1,675,974	2,557,086	3,682,989	3,682,989	5,018,149	
RECREATION IDC CALCULATION											
Total Recreation Annual Costs	0	0	0	0	0	40,000	75,000	200,000	0	250,000	565,000
Reimbursable Recreation Costs 50.000%	0	0	0	0	0	20,000	37,500	100,000	0	125,000	282,500
Cumulative Reimbursable Recreation Costs	0	0	0	0	0	20,000	57,500	157,500	157,500	282,500	

Conversion to Disbursements	0	0	0	0	0	9,109	19,001	78,577	0	101,175	207,862
Less: Miscellaneous Revenue Credits	0	(1,000)	(2,250)	0	(2,500)	(2,500)	(2,250)	(3,750)	0	(3,000)	(17,250)
Net Disbursements	0	(1,000)	(2,250)	0	(2,500)	6,609	16,751	74,827	0	98,175	190,612
Cumulative Net Disbursements	0	(1,000)	(3,250)	(3,250)	(5,750)	859	17,610	92,438	92,438	190,612	
CY Federal Investment Basis:											
PY Cum ND+ 1/2 CY ND+PY Cum IDC 1/4/	0	0	0	0	0	0	9,235	55,024	0	141,525	
CY IDC 10.693%	0	0	0	0	0	0	987	5,884	0	15,133	22,004
Cum Recreation IDC	0	0	0	0	0	0	987	6,871	9,871	22,004	
SUMMARY OF CUMULATIVE IDC ACCRUED											
IDC Transferred to Electric Plant									133,318	133,318	
Power IDC in Work in Progress	58,776	234,069	576,010	588,528	1,188,086	2,110,496	3,473,125	5,476,714	5,343,396	8,065,717	
M&IW IDC in Work in Progress	81,236	302,149	644,366	605,743	1,049,579	1,675,974	2,557,086	3,682,989	3,682,989	5,018,149	
Recreation IDC in Work in Progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>987</u>	<u>6,871</u>	<u>6,871</u>	22,004	
TOTAL IDC ACCRUED	140,012	536,218	1,220,377	1,194,271	2,237,665	3,786,470	6,031,198	9,166,574	9,166,574	13,239,188	

Footnotes:

1/ For the Power IDC calculation, compound interest started in FY 1987 changing the Federal Investment Basis. The Repayment Contract for M&IW and Recreation calls for simple IDC.

2/ Preconstruction costs of \$4,460,000 were distributed to other cost authorities in FY89. Since costs were transferred from a Multipurpose Cost Authority to a Single Purpose Cost Authority, the amount of IDC accrued for both needed to be adjusted. Net Disbursements were determined by multiplying the total reimbursable cost transferred by the ratio of Cumulative Reimbursable costs divided by Cumulative Net

Disbursements fefore the transfer. The IDC amount relating to the transfer was calculated by multiplying the Cumulative IDC before the transfer by the ratio of Net Disbursements relating to the transfer divided by the Cumulative Net Disbursements before the transfer.

3/ Transfers of \$1,140,000 to plant were effective as of the end of the prior year. Net Disbursements relating to the transfer is calculated by multiplying the reimbursable transferred costs by the ratio of Prior Year Cumulative Net Disbursements by the Prior Year Cumulative Reimbursable Costs. The IDC amount to be transferred to Plant is calculated by multiplying the Prior Year Cumulative IDC amount by the ratio of the Net Disbursements relating to the transfer divided by the Prior Year Cumulative Net Disbursements.

4/ If Cumulative Miscellaneous Revenue Credits exceed one half the Current Year Net Disbursements plus the Prior Year Cumulative Net Disbursements, the Federal Investment Basis is negative and no IDC is applicable.

(020) 4/1/96