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Cost Format and Content Requirements

- Purpose of this Appendix.** To provide format and content requirements for cost data presentation in the Statement of Project Construction Cost and Repayment (SPCCR). The objective is to ensure consistent data presentation by all regions, for all projects, so the Bureau of Reclamation may consolidate the data Reclamation-wide in a meaningful and transparent way and make the data available as needed for Reclamation users, project beneficiaries, and other external entities.
- SPCCR Summary Statement – General Cost Column Content and Format Requirements.** Regions must use the columnar format displayed in the table below for all SPCCR summary statements. They have the flexibility to change the order of the rows according to their needs. Regions may also prepare supplemental summaries if they have a need to present summary information by irrigation district or by power feature, but such summaries cannot replace this required summary statement. The table presents several primary group headings. This appendix discusses detailed presentation requirements for each group.

Costs	Support Schedule	Project Total	Irrigation	Power	Municipal and Industrial (M&I)	Recreation	Flood Control	Continue (see note 1)	Non-reimb. Safety of Dams (SOD) Costs (see note 2)
Plant, Property, and Equipment (PP&E)		\$	\$	\$	\$	\$	\$	\$	\$
Corollary Construction Costs									
Total Construction Costs to Date									
Estimated Cost to Complete									
Total Estimated Construction Costs									
Other Charges									
Total Costs									

Note 1: Every project purpose identified for a project, including each non-reimbursable project purpose requires a separate column.

Note 2: SOD costs are construction costs and as such, the SPCCR must report this as part of the project's total construction costs. The SOD allocation for the reimbursable portion must show on a separate line.

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- A. **Reimbursable Project Purposes.** Irrigation, M&I, and power costs are customarily reimbursable, but there are exceptions. In certain situations, congressional legislation has declared some or all of these costs as partially or wholly non-reimbursable. Flood control, recreation, and fish & wildlife costs are customarily non-reimbursable, but there are cases where one or more of these purposes are partially or wholly reimbursable as the result of administrative determinations or legislative requirements.
- B. **Minimum Presentation Requirements.** Conditions vary between Reclamation's many projects. Such differences require some form and content flexibility for the summary statement and supporting schedules. However, Reclamation will achieve uniformity insofar as possible for:
- (1) Minimum content as established for each section in the respective appendices.
 - (2) Group, column, line item, and total/subtotal titles as established for each section in the respective appendices.
 - (3) Schedule numbers as established in Paragraph 8.A. of this document.
 - (4) Summary format dictated in this Appendix, Appendix D – *Repayment Format and Content Requirements*, and Appendix E – *Graphing Format and Content Requirements*. Present data in the summary statement by groups (PP&E, Corollary Construction Cost, etc.). Detail each group by line items. Identify actual accomplishments (rounded to whole dollars) by general ledger (GL) account. Allocate groups by project purpose (irrigation, power, etc.).
- C. **Project Total Column.** Regions must include all capital investment costs related to construction in the SPCCR, even if Reclamation must expense the costs in the accounting system because the costs do not meet Federal generally accepted accounting principles for capitalization. Total costs include, but are not limited to, all costs to be recovered through repayment. This repayment can be through a repayment contract or a capital repayment portion of a rate. SPCCRs do not have to include costs to be recovered through the operation and maintenance (O&M) portion of the rate. Present total costs for every line, including non-reimbursable, advance funded, and repaid costs in the Project Total column and then allocate to the appropriate project purpose column(s) per the requirements presented below in Cost Allocations.
- D. **Cost Allocations.** Costs reported on the SPCCR must allocate to officially authorized project purposes or project authorities, such as irrigation, power, M&I water, flood control, fish & wildlife, recreation, and highway construction. Present a separate column for each applicable project purpose. Do not use an unidentified Other column. Show pumping power separately under the appropriate project purpose whenever such presentation will clarify the total power costs relationship between commercial power and project use power (PUP), also known as project use energy (PUE).

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- (1) When appropriate, further allocate the irrigation costs to divisions. If costs and credits involve Warren Act (February 21, 1911; ch. 141, 36 Stat. 925; 43 USC 523) contracts, the SPCCR may group these in a single column with an appropriate heading, which in some instances may be a “Storage Division.”
- (2) Allocations for divisions of those projects, allocated only in total, must be estimated and the degree of reliability indicated by footnotes. Use such estimates only for those reports for which the identified degree of reliability is acceptable.

E. Unique Project Purpose Allocation Columns. Regions may use unique columns in a SPCCR if Congressional legislation or other valid authority directs that costs must allocate to project purposes or authorities that are not customary.

- (1) If costs directly allocate to a unique purpose, display the costs directly in the unique column by GL line. If costs allocate first to a customary project purpose, then further suballocate to a unique purpose, display the total costs first on the GL line in the appropriate project purpose column. Then display the suballocation as an increase to the unique purpose column and a reduction to the customary project purpose column(s). The suballocations are on a separate line, either at the bottom of each group or at the bottom of the cost section, whichever best presents the specific circumstances.
- (2) For costs allocated to deferred use, display the amount allocated in a Deferred Use column only if the costs have not been allocated to a project purpose.

F. Cost Allocation Formulas.

- (1) Obtain cost allocation formulas (e.g., feasibility plan, definite plan reports, etc.) unless Reclamation’s administration approves subsequent cost allocation revisions by contract or legislative provision. The regions may use detailed allocation worksheets, as described in Paragraph 2.F.(2), for complex allocation formulas in lieu of itemizing the information in the SPCCR. The most common cost allocation basis is the separable costs, remaining benefits method, derived from the relative proportion of the project benefits. However, the regions may use other methods such as assigned capacity and irrigable area. Show allocations for pumping power as separate line entries where necessary for clarity.
- (2) In cases where project cost allocation relationships are extremely complicated, regions may use detailed allocation worksheets to calculate allocations or other supporting information for the SPCCR. Cost data used in such worksheets must tie back to the *Cost Summary Report* or provide detailed footnotes to explain any variances.

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G. **Project Purpose Columns.** Present allocations in separate columns for officially authorized project purposes (irrigation, power, M&I water service, flood control, fish & wildlife, and recreation) and project authorities (SOD, rehabilitation and betterment (R&B) program, and highway construction). Include a column for each applicable project purpose and project authority. The SPCCR must identify all purposes – do not use an unidentified Other column. Allocate costs only to authorized project purposes or project authority as established by project, or feature official cost allocation formula or legislative requirements. This requirement applies even in situations where the repayment responsibility transferred, with one exception, non-reimbursable SOD costs addressed in Paragraph 2.H.

(1) **PUP or PUE.**

- (a) Congress may authorize Reclamation to provide electrical power to other project features or purposes, e.g., irrigation, recreation, etc. The electrical power these other project features or project purposes use PUP or PUE. The reimbursable project purposes, and subsequently the beneficiaries, are responsible for repaying their share of capital investment and O&M generation costs and, in some instances, the Power Marketing Administration's transmission costs. Refer to Reclamation Manual (RM) Directive and Standard (D&S), *Project Use Power* ([FAC 04-06](#)) for additional information.
- (b) Show PUP (or PUE) costs separately as an allocation to the appropriate project purpose column whenever this will clarify the relationship to the plant in service accounts. Show the total costs first as an allocation in the Power column and then on a separate line titled Project Use Power or Project Use Energy. The allocation to the other purposes appears as an increase, with an offsetting decrease in the Power column. Alternatively, the region may include a line item for power with entries in the appropriate project purpose columns to account for PUP.

- (2) **Aid to Irrigation.** The aid to irrigation authority does not apply to capitalized O&M assets allocated to irrigation. The repayment responsibility transfer does not change irrigation's capital investment cost allocation. Report all capital investment costs allocated to irrigation under the Irrigation allocation column by GL and in the appropriate group as this D&S and its Appendices require. The Cost section of the SPCCR does not reflect aid to irrigation. Refer to Appendix D for information regarding the presentation of aid to irrigation repayment.

H. **SOD Program Construction Costs.** The Reclamation Safety of Dams Act of 1978 (November 2, 1978; Pub. L. 95-578; 92 Stat. 2471; 43 USC 506 note), as amended, created Reclamation's SOD program. The SPCCR must include capitalized SOD construction costs transferred to the region. The presentation requirements for the

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PP&E group are the same for SOD costs as they are for other PP&E costs (see Paragraph 3). Include the total capitalized SOD costs on the appropriate GL line. Then record each portion of the total SOD cost in the appropriate column, either Non-reimbursable SOD or the applicable project purpose column (e.g., irrigation, power, M&I). Present all other capitalized SOD costs in the estimated cost to complete, corollary costs, and other costs sections as appropriate, with the totals presented first in the Non-reimbursable SOD column. This D&S only establishes the SPCCR presentation requirements; it does not provide directions regarding SOD repayment. The SPCCR preparer must work with the regional SOD coordinator or refer to RM D&S *Safety of Dams Modification Reports for Submission to the Congress* ([FAC 06-03](#)).

3. **PP&E Group – Group Content and Format Requirements.** The PP&E group includes all capitalized costs recorded in GL accounts: 1711.XXXXX, 1720.XXXXX, 1730.XXXXX, 1740.XXXXX, and 1750.XXXXX, excluding Interest During Construction (IDC). Report IDC under Other Charges Group as shown in Paragraph 6. Refer to RM D&S *Master Data and General Ledger (GL) Chart of Accounts*, ([FIN 04-20](#)) for GL account titles and definitions.

Costs	Support Schedule	Project Total	Project Purpose 1	Project Purpose 2	Non-reimb. Safety of Dams
Property, Plant & Equipment					
Land and Land Rights GL 1711		\$	\$	\$	\$
Plant in Service GL 1740.XXXXX (excludes IDC)					
Buildings Gross GL 1730.XXXXX (excludes IDC)					
Asset Under Construction (AUC) GL 1720.XXXXX (excludes IDC)					
Equipment GL 1750.XXXXX Gross					
Reimbursable SOD Cost Allocation to Reimbursable Project Purposes					
Continue — Specify					
Reimbursable SOD Allocation			+	+	-
Subtotal					

- A. **Capitalized Movable Equipment and Service Buildings.** The SPCCR must include costs in GL 1730.XXXXX – Buildings and GL 1750.XXXXX – Equipment if the costs are related to construction and will be recovered through repayment. Incorporate the costs to be allocated to GL 1720.CIP00 in the future in the Estimated Costs to Complete line of the SPCCR.

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B. Capitalized O&M.

- (1) After construction is complete and the project is in the O&M phase, costs may be incurred for betterments, replacements, additions, etc. These costs include extraordinary O&M as defined by the Omnibus Public Land Management Act of 2009 (Pub. L. 111-11), including those amounts paid in advance by beneficiaries or funded with appropriations, or costs less than \$100,000 that are capitalized in our financial records in accordance with RM D&S, *General Property, Plant and Equipment (G-PPE)*, ([FIN 07-20](#)) and RM D&S, *Depreciation and Amortization*, ([FIN 07-23](#)). For the purposes of this D&S, these assets are referred to as capitalized O&M.
- (2) Cumulative capitalized O&M assets are a component of Reclamation's construction program costs. The SPCCR must report these costs even though these O&M expenditures are current year expenses and repayment is due in advance or by the end of the year in which the costs are incurred. Pub. L. 111-11 allows the repayment of extraordinary O&M in certain circumstances. The SPCCR construction costs must include capitalized O&M construction costs, including costs advance funded by water customers or repaid by the power customers, in the year the costs are incurred. Disclose capital investment expenditures and cumulative capitalized O&M expenditures on separate lines under the appropriate GL. Refer to Appendix D for repayment disclosure requirements.

C. **Construction in Abeyance (CIA).** Include all GL 1720.CIA00 balances on the SPCCR under the cost section. Also include balances in GL 9125.00000 memorandum account for permanent impairments that require de-authorizations. Report these costs on a separate line. Include CIA costs on the SPCCR until Congress de-authorizes the project or project feature in abeyance.

D. **Colorado River Development Fund Contributions.** Certain projects, such as the Colorado River Storage Project and Participating Projects, had their allocations developed by deducting certain prepaid contributions or Colorado River Development Fund charges before applying a formula to the balance. To have a consistent presentation of all the varying methods of allocating costs, the outline for the SPCCR must show those prepaid deductions as repayment. In effect, this presentation reverses the steps of the original allocation, but the resulting presentations must agree.

E. **Replacement and Disposition Impacts.** Replacements and dispositions may result in variations between the current value in the plant accounts on the SPCCR and the summary cost estimate supporting documentation. Absorb these differences in the Estimated Cost to Complete.

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4. **Corollary Construction Costs Group – Group Content and Format Requirements.**
This group consists of those additional costs, which have been, or will be, included in Reclamation’s construction program for the specific project. Do not include non-construction costs.

Costs	Support Schedule	Project Total	Project Purpose 1	Project Purpose 2	Non- reimb Safety of Dams
Corollary Construction Costs					
Fish & Wildlife Plant (Section 8) (Sec. 8)		\$	\$	\$	\$
Recreation Facilities (Sec. 8)					
Other Agencies’ Costs – Specify					
R&B Contracts, Gross					
Transitional Development Costs, Gross					
Deferred Maintenance Funded (R&B)					
Property Transfers					
Non-reimbursable Construction Expenses					
Reclamation Cost Transfers to Bonneville Power Association or Western Area Power Administration (Western)					
Loss on Disposition of Assets (GL 7210.XXXXX)					
Retirements and Abandoned Plant					
Reimbursable SOD Cost Allocation			+	+	-
Subtotal					

- A. **Expensed Cost Data.** Report construction costs recorded in the financial accounting system as expenses or gains/losses, which are repaid as part of the project’s capital investment, on the SPCCR under the Corollary Construction Costs group.
- B. **Sec. 8.** Include features financed with funds authorized by Sec. 8 of the April 11, 1956, Colorado River Storage Project Act under the Corollary Construction Costs group. Sec. 8 work is predominately allocated to non-reimbursable recreation and fish & wildlife project purposes.
- C. **Construction Costs Incurred by Other Federal Entities.**
- (1) The Corollary Construction Costs group reports the construction costs other Federal entities incur, e.g., the United States Army Corps of Engineers, Western. Reclamation recovers these costs from our project beneficiaries, but does not record them in Reclamation’s GL accounts. Obtain this information from the agency involved in the repayment arrangement. Enter an offsetting amount in the repayment section of the SPCCR on a line titled Other Credits – Non-

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reimbursable in the Other Credits group. The regions must not record other Federal entity costs in Reclamation's proprietary GL account. Use memorandum GL accounts if a region determines it is necessary to record these other Federal entity costs in Reclamation's accounting system. The other Federal entity is responsible for ensuring these costs tie back to the appropriate supporting documents.

- (2) An example of other Federal entity costs is PUP or PUE transmission costs incurred to transmit power to Reclamation project water customers or to other Reclamation project purposes.

- D. **R&B Program Contract Costs.** The SPCCR must report completed R&B capitalized construction work because this is part of Reclamation's construction program. Include R&B construction costs under the Corollary Construction Costs group.
- E. **Asset Transfers to Other Federal Entities.** Report capitalized construction costs transferred to another Federal agency, such as those for surplus property and transmission lines transferred to Western, in the Corollary Construction Costs group. Record an offsetting credit in the repayment section of the SPCCR on a line titled Other Credits, with the other Federal entity identified in the Other Credits group under the appropriate project purpose.
- F. **Corollary Costs – Western.** This item is unique to the Pick-Sloan Missouri Basin Project and Integrated Projects. The dollar amounts represent Reclamation plant values transferred to Western, the power marketing administration responsible for marketing power for the Great Plains Region. These amounts are generally historical and not easily verified.
- G. **Asset Transfers to Water Customers.** When title to a Reclamation asset, such as a single purpose canal or pumping station, transfers to a water customer or district, the asset no longer belongs to Reclamation. However, the SPCCR must include the capital investment cost incurred to build the asset as part of the total project construction costs. Report the total expenditure value of any assets transferred out in the Corollary Construction Cost group.
- H. **Asset Transfers In.**
 - (1) **Asset Transfers In From Another Federal Agency.** Record assets transferred in from another Federal agency in the accounting system at the net book value. Allocate this cost to project purposes, divisions, etc., as appropriate, and report the cost on the SPCCR. The net book value of the asset is a reimbursable project cost.

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- (2) **Asset Transfers In From Non-Federal Entities.** Record assets transferred in, at no cost, from a non-Federal entity at the net book value recorded in the other entity's accounts or at fair market value if net book value cannot be determined. Report the cost on the SPCCR. Allocate the cost to the appropriate project purposes and down to divisions, etc. as needed. Record an offsetting credit in the repayment section of the SPCCR on a line titled Other Credits – with the other entity identified in the Other Credits group under the appropriate project purpose, as the Federal government did not incur any costs for the asset.

I. Repayment Responsibility Transfers.

- (1) **Transfers Out.** Where another Federal entity has assumed the repayment liability for some or all of Reclamation's project costs, report the costs in this group, not in the PP&E group.
- (2) **Transfers In.** Include costs for which Reclamation has assumed repayment recovery responsibility from another Federal entity. Do not include costs another Federal entity incurs in the SPCCR.

J. Other Long Term Assets. Some projects will have occasion to report costs classified in the accounts as other long term assets. In instances where a reported amount includes the acquisition cost of power income rights of water users, show the acquisition costs and power revenues realized and anticipated as a return thereof in the power allocation column of the summary statement.

K. Retired or Abandoned Assets. Include only net retirement and abandonment costs on the retired or abandoned plant line.

L. Non-reimbursable Construction Costs. Include only those construction costs Congress classifies as non-reimbursable, or by Reclamation practices or policy, regardless of the project purpose allocation. The initial project legislation may identify such non-reimbursable costs. Examples of other legislation that designate costs as non-reimbursable include the R&B program, the Farm Unit Exchange Act (August 13, 1953; ch. 428, sec. 13, 67 Stat. 568; 43 USC 451K) and the Second Deficiency Appropriation Act for 1924 (Fact Finders' Act) (December 5, 1924; ch. 4, subsec. K, 43 Stat. 703; 43 USC 526).

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5. Estimated Cost to Complete Group – Group Content and Format Requirements.

Costs	Support Schedule	Project Total	Project Purpose 1	Project Purpose 2	Non-reimb. Safety of Dams
Estimated Cost to Complete					
Construction		\$	\$	\$	\$
Recreation Facilities					
Fish & Wildlife Plant					
Other – Specify					
Reimbursable SOD Cost Allocation			+	+	-
Subtotal					

A. **Computing Estimated Cost to Complete.** Estimated cost to complete are the total programmed future year cost (i.e. the total planned project costs less total construction costs to date).

B. AUC.

- (1) Record PP&E new construction, replacement, additions, or betterments that meet the requirements for capitalization in GL 1720.CIP00 until the work is substantially complete as stated in the project management plan. The costs of construction include both contract costs and non-contract costs, such as direct labor, direct materials, and indirect costs incurred to bring the asset to its intended use. Refer to RM D&S, *Assets under Construction (AUC)* ([FIN 07-24](#)) for additional information. Refer to [FIN 07-24, Appendix B](#), for a list of construction/plant accounts.
- (2) Include reimbursable investigation costs in the construction cost of completed features, AUC, or in the total estimated cost if uncompleted.
- (3) The Construction line in the Estimated Cost to Complete group includes AUC costs. The same schedule that lists costs by program item supports construction costs. Group similar items on one line if individual listings are impractical and the group total does not involve more than one allocation formula. The summary schedule will contain three monetary columns: (i) Total Estimated Cost; (ii) Construction in Progress; and (iii) Balance to Complete Construction. The amounts in column (i) are obtained from the Official Estimate, Form 7-1720 – *Project Cost Estimate*. Obtain the amounts in column (ii) from GL 1720.CIP00. The amounts in column (iii) are the difference between columns (i) and (ii). Usually the Estimated Total Construction Cost reported in the summary statement agrees with the total Construction Cost reported on Form 7-1720, if the project has no completed features as of the effective date of the SPCCR.

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- (4) Obtain estimated future costs, future cost deductions, and anticipated future repayment from the latest available official estimates, control schedules, definite plan and feasibility reports, or other sources of a relevant nature, approved and in effect as of the SPCCR date.

C. Other Costs Included. Include cost information related to the following activities or features in the Estimated Cost to Complete group:

- (1) Service facilities (e.g., buildings, GL 1730 estimated cost to complete).
- (2) Estimated cost to complete work under Sec. 8 of the Colorado River Storage Project Act (April 11, 1956; Pub. L. 84-485; ch. 203 sec. 8, 70 Stat. 110; 43 USC 620g).
- (3) Future estimated transitional costs are not reported under the Estimated Cost to Complete group. Report these costs in the Other Costs group.

6. Other Charges Group – Group Content and Format Requirements. This group consists of capitalized IDC and any additional costs or charges, not part of the construction cost of the project, which are included in the repayment analysis or the resulting repayment obligations of a beneficiary.

Costs	Support Schedule	Project Total	Project Purpose 1	Project Purpose 2	Non- reimb. Safety of Dams
Other Charges					
IDC Assessment		\$	\$	\$	\$
IDC Transferred to Other Federal Agencies					
Accumulated O&M Deficit					
Estimated IDC to Complete					
Costs assumed from _____ Project					
O&M Deficit Funded					
O&M Deficit Not Funded					
Interest & Penalties Funded					
Other Costs Funded					
Costs of Other Agencies – Specify					
Loans – Drought Emergency Assistance					
Reimbursable SOD Cost Allocation			+	+	-
Subtotal					

- A. Interest.** Law does not require all projects to capitalize IDC in GL 1720.CIP00. For those that are, the region may obtain the total to date assessment from the worksheets

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used to calculate the interest, or from the amount in the accounting system in GLs 1720.XXXXX and/or 1740.XXXXX. Generally, Reclamation assesses IDC to M&I water and power project purposes. Sometimes the authorizing legislation requires Reclamation to assess interest on other project purposes. Do not include IDC in the PP&E group. Report IDC as a separate line in the Other Charges group.

B. Deficits. Do not report deficits without advance approval of the Commissioner. The SPCCR must footnote any deficit. Otherwise, report any cost existing repayment arrangements do not cover under Anticipated Future Repayment group or under the Other Credits group. Cite the authorization in a footnote.

C. Costs Allocated to Another Project or Feature.

(1) In some instances, one project's facilities (constructed or to be constructed) are intended to serve another project and the construction costs are assigned to the benefiting project for repayment. Report both the assigned costs and the repayment in the benefiting project's SPCCR and not in the originating project's SPCCR. Report the assigned costs in the Other Charges group either on separate lines appropriately titled or clearly identified in footnotes if combined on lines with the project's other cost and repayment data. Normally, such assigned costs are in the benefiting project's repayment contracts.

(2) Include Drought Emergency Assistance Loans on the SPCCR in the Other Charges group if the project requires an SPCCR.

(3) Report another agency's project costs in the Other Charges group when associated financially with Reclamation's appropriations. Report such project costs in the cost group that most closely mirrors the types of costs reported. For example, include costs expended to construct physical assets in the PP&E group.

(4) Report costs and interest separately. For example, when Reclamation's GL accounts do not record another agency's costs but:

(a) The funding for the work was appropriated from the Reclamation fund and the expectation is that the assets will eventually be transferred to Reclamation; or

(b) Reclamation recovers the costs and deposits the cash into the Reclamation fund or other fund code that Reclamation manages or controls.

7. Supporting Schedules – Minimum Requirements. Any SPCCR that has more than one project feature or has one or more project features allocated to two or more project purposes requires supporting schedules. List supporting schedules in the table of contents. Use the

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standardized naming convention and follow the standardized content and format requirements.

8. Supporting Schedules – Specific Requirements.

A. The standard required supporting schedule letters and names follow:

- (1) Schedule A – Property, Plant, and Equipment.
- (2) Schedule B – Corollary Construction Costs.
- (3) Schedule C – Estimated Costs to Complete.
- (4) Schedule D – Other Charges.

B. Each supporting schedule will correspond to the groups presented in the Summary Statement cost section, except include AUC costs in Schedule C instead of Schedule A. Present the schedule letter and title for each supporting schedule at the top of each page. Except for displaying the schedule letter and title, the regions will determine the format used to present the detailed supporting information in these supporting schedules.

C. **Single Purpose Allocation.** A cost line-entry on the SPCCR Summary, where the entire reported amount associates with a single feature allocated to a single purpose, does not require supporting schedules.

D. **Multiple Features and/or Allocations.** Itemize every cost and repayment line-entry on the SPCCR Summary associated with a feature(s) allocated to two or more project purposes or distributed between divisions or repaying entities on a supporting schedule(s). The supporting schedule(s) must itemize the major component feature(s) costs by project purpose and by GL account and repayment by project purpose line item. The schedule(s) must show the basis and percentage used to allocate costs common to two or more purposes, i.e., multi-purpose costs, between purposes, divisions, or other entities.