

# RUS Update

REMA Tri-State Finance Manager's  
Conference  
August 18, 2011

Mark Doyle and Tim Bohan  
RUS General Field Representatives





# Topics



- ◆ **Financial & Operations Report Changes**
- ◆ RUS Energy Efficiency Calculator Worksheet for Financial & Operations Report, Part P preparation
- ◆ Anti Deficiency Act
- ◆ Q&A

# Financial and Operating Report - Electric Distribution

- ◆ In 2005 and 2006, the Federal Energy Regulatory Commission issued Orders 668 and 668-A, amending the Uniform System of Accounts
- ◆ In 2008, RUS adopted these changes and included the new accounts in 7 CFR Part 1767, Uniform System of Accounts for Electric Borrowers
- ◆ With the 2010 update to DCS, RUS incorporated these new accounts into the Financial and Operating Reports for distribution borrowers and power supply borrowers.

# Summary of Changes

- ◆ Name change (moving away from form numbers)
- ◆ Supply Data on:
  - Renewable Energy
  - Revenue & Expense data on RTOs/ISOs
  - Energy Efficiency

Did Not Change Basic Format of DCS

# Name Change for Annual Reports

## ◆ New Names

- Financial and Operating Report - Electric Distribution
  - Formerly known as Form 7
  - Abbreviate as Operations Report – Distribution (Op Rpt – Dist)
- Financial and Operating Report - Electric Power Supply
  - Formerly known as Form 12
  - Abbreviate as Operations Report – Power Supply (Op Rpt – PS)

# Renewable Energy Changes

## New Line Added to Part C, (Balance Sheet)

### Line 22 “Renewable Energy Credits”

Part C: Balance Sheet	
<i>This data will be used by RUS to review your financial situation. Your response is required (7 U.S.C. 901 et. seq.) and is not confidential. Complete the following fields, and press the 'Save' button when finished.</i>	
Assets and Other Debits	Liabilities and Other Credits
1. Total Utility Plant in Service	30. Memberships
2. Construction Work in Progress	31. Patronage Capital
3. <b>Total Utility Plant (1 + 2)</b>	32. Operating Margins - Prior Years
4. Accum. Provision for Depreciation and Amort	33. Operating Margins - Current Year
5. <b>Net Utility Plant (3 - 4)</b>	34. Non-Operating Margins
6. Non-Utility Property (Net)	35. Other Margins and Equities
7. Investments in Subsidiary Companies	36. <b>Total Margins &amp; Equities (30 thru 35)</b>
8. Invest. in Assoc. Org. - Patronage Capital	37. Long-Term Debt - RUS (Net)
9. Invest. in Assoc. Org. - Other - General Funds	38. Long-Term Debt - FFB - RUS Guaranteed
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	39. Long-Term Debt - Other - RUS Guaranteed
11. Investments in Economic Development Projects	40. Long-Term Debt - Other (Net)
12. Other Investments	41. Long-Term Debt - RUS - Econ. Devel. (Net)
13. Special Funds	42. Payments - Unapplied
14. <b>Total Other Property Investments (6 thru 13)</b>	43. <b>Total Long-Term Debt (37 thru 41 - 42)</b>
15. Cash - General Funds	44. Obligations Under Capital Leases - Non-Current
16. Cash - Construction Funds - Trustee	45. Accumulated Operating Provisions and Asset Retirement Obligations
17. Special Deposits	46. <b>Total Other Noncurrent Liabilities (44 + 45)</b>
18. Temporary Investments	47. Notes Payable
19. Notes Receivable (Net)	48. Accounts Payable
20. Accounts Receivable - Sales of Energy (Net)	49. Consumer Deposits
21. Accounts Receivable - Other (Net)	50. Current Maturities Long-Term Debt
22. Renewable Energy Credits	51. Current Maturities Long-Term Debt - Economic Development
23. Materials and Supplies - Electric Other	52. Current Maturities Capital Leases
24. Prepayments	53. Other Current and Accrued Liabilities
25. Other Current and Accrued Assets	54. <b>Total Current and Accrued Liabilities (47 thru 53)</b>
26. <b>Total Current and Accrued Assets (15 thru 25)</b>	55. Regulatory Liabilities
27. Regulatory Assets	56. Other Deferred Credits
28. Other Deferred Debits	57. <b>Total Liabilities and Other Credits (36 + 43 + 46 + 54 thru 56)</b>
29. <b>Total Assets and Other Debits (5 + 14 + 26 thru 28)</b>	

# Renewable Energy Changes

Three new columns have been added to Part K (kWh Purchased and Total Cost)  
 New columns “Renewable Energy Program Name”, “Primary Renewable Fuel Type” and “Comment” have been added

Item (a)	Supplier Code (b)	Renewable Energy Program Name (c)	Primary Renewable Fuel Type (d)	kWh Purchased (e)	Total Cost (f)	Average Cost (cents/kWh) (g)
		Renewable Prog.	Biomass - other	1,000,000	89,000	8.9

Included in Total Cost - Fuel Adjustment (h)	Included in Total Cost - Wheeling and Other Charges (i)	Comment (j)



Prime Mover (b)	Primary Renewable Fuel Type (d)	Renewable Fuel (%) (g)
(Select a Prime ...)	(Select a Fuel Type)	
	<ul style="list-style-type: none"> <li>(Select a Fuel Type)</li> <li>Biomass - biodiesel</li> <li>Biomass - grass</li> <li>Biomass - other</li> <li>Biomass - waste</li> <li>Biomass - wood</li> <li>Geothermal</li> <li>Hybrid</li> <li>Hydro</li> <li>Methane - landfill gas</li> <li>Methane - waste</li> <li>Solar - hot water/heating</li> <li>Solar - photovoltaic</li> <li>Solar - thermal generation</li> <li>Wind</li> <li>Other</li> </ul>	
row:		

# RTO & ISO Data

## New Line Added to Part A, Operating Statement “Regional Market Expense” (Line 5 for Accts. 575.1 – 576.5)

### Part A: Statement of Operations

*This data will be used by RUS to review your financial situation. Your response is required (7 U.S.C. 901 et. seq.) and is not confidential.*

Complete the following fields, and press the 'Save' button when finished.

Item	Year-to-date Last Year (a)	Year-to-date This Year (b)	Year-to-date Budget (c)	This Month (d)
1. Operating Revenue and Patronage Capital	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Power Production Expense	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Cost of Purchased Power	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Transmission Expense	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>5. Regional Market Operations Expense</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Distribution Expense - Operation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Distribution Expense - Maintenance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Customer Accounts Expense	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Customer Service and Informational Expense	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Sales Expense	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Administrative and General Expense	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

# RTO & ISO Data

## New Line Added to Part E, Changes In Utility Plant “Regional Transmission and Market Operation Plant” (Line 6 for Accts. 380-386)

### Part E: Changes in Utility Plant

*This data will be used by RUS to review your financial situation. Your response is required (7 U.S.C. 901 et. seq.) and is not confidential.*

Complete the following fields, and press the 'Save' button when finished.

Plant Item	Balance Beginning of Year (a)	Additions (b)	Retirements (c)	Adjustments and Transfers (d)	Balance End of Year (a + b - c + d) (e)
1. Distribution Plant:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. General Plant:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Headquarters Plant:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Intangibles:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Transmission Plant:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Regional Transmission & Market Oper. Plt:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. All Other Utility Plant:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Total Utility Plant in Service (1 thru 7):	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Construction Work in Progress:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Total Utility Plant (8 + 9):	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

# RTO & ISO Data

## New Line Added to Part O, Power Requirements Database - Annual Summary “Transmission Revenue” (Line 13 for Accounts 456.1, 457.1, and 457.2)

9. Sales for Resale - Other	a. No. Consumers Served	<input type="text"/>	<input type="text"/>	<input type="text"/>
	b. kWh Sold			<input type="text"/>
	c. Revenue			<input type="text"/>
10. Total No. of Consumers (line 1a thru 9a)		<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Total kWh Sold (line 1b thru 9b)				<input type="text"/>
12. Total Revenue Received From Sales of Electric Energy (line 1c thru 9c)				<input type="text"/>
13. Transmission Revenue				<input type="text"/>
14. Other Electric Revenue				<input type="text"/>
15. kWh - Own Use				<input type="text"/>
16. Total kWh Purchased				<input type="text"/>
17. Total kWh Generated				<input type="text"/>
18. Cost of Purchases and Generation				<input type="text"/>
19. Interchange - kWh - Net				<input type="text"/>
20. Peak - Sum All kW Input (Metered)				<input type="text"/>
<input type="radio"/> Non-coincident <input type="radio"/> Coincident				

# Energy Efficiency Data

## New Part P Added, “Energy Efficiency Programs Summary”

**NAVIGATION**

[Borrowers](#)

**Reports**

[Op. Report-Distribution Certification](#)

[Point Of Contact](#)

[Part A](#)

[Part B](#)

[Part C](#)

[Part D](#)

[Part E](#)

[Part F](#)

[Part G](#)

[Part H](#)

[Part I](#)

[Part J](#)

[Part K](#)

[Part L](#)

[Part M](#)

[Part N](#)

[Part O](#)

[Part P](#)

[Part Q](#)

[Section I](#)

[Section II](#)

[Section III](#)

[Section IV](#)

### Part P: Energy Efficiency Programs Summary

*This information is analyzed and used to determine the submitter's financial situation and feasibility for loans and guarantees. You are required by contract and applicable regulations to provide the information. The information provided is subject to the Freedom of Information Act (5 U.S.C 552).*

Complete the following fields, and press the 'Save' button when finished.

Classification	Added This Year			Total To Date		
	Number of Consumers (a)	Amount Invested (b)	Estimated MMBTU Savings (c)	Number of Consumers (d)	Amount Invested (e)	Estimated MMBTU Savings (f)
1. Residential Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Residential Sales Seasonal	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Irrigation Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Comm. and Ind. 1000 kVa or Less	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Comm. and Ind. over 1000 kVa	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Public Street and Highway Lighting	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Other Sales to Public Authorities	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Sales for Resale - RUS Borrowers	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Sales for Resale - Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

< Previous
Run Checks
Save
Next >

If you have any trouble with these changes,  
just use the “help” screens in DCS





---

# Topics

---

- ◆ Financial & Operations Report Changes
- ◆ **RUS Energy Efficiency Calculator Worksheet for Part P preparation**
- ◆ Anti Deficiency Act
- ◆ Q&A



# RUS EE Calculator Worksheet

- ◆ Worksheet is in development with the help of Basin Electric Power Cooperative
- ◆ Helps a competent user to calculate Energy Savings for Part P.
  - User understands Excel
  - User is familiar with EE and RE “lingo”
- ◆ Captures Energy Savings, Consumers, and Cooperative Investment data for the historical record and Op Rpt - Dist

# RUS EE Calculator Worksheet

Report Consumer, Co-op Investment, and  
Consumer Energy Savings:

**Only when the cooperative and/or associated  
RUS borrower G&T has an investment  
into the consumer's project**

“Investment” includes rebates, incentives,  
marketing/service overhead, loans, etc.

# RUS EE Calculator Worksheet Summary Report

Operating Report Energy Efficiency Programs		Borrower:					
		Period Ended:					
Line #	Energy Efficiency Program	Added This Year			Total Year To Date		
		Number of Customers (a)	Amount Invested (b)	ESTIMATED MBTU Savings (c)	Number of Customers (d)	Amount Invested (e)	ESTIMATED MBTU Savings (f)
1.	Residential	-	\$0	-	-	\$0	-
2.	Residential - Seasonal	-	\$0	-	-	\$0	-
3.	Irrigation	-	\$0	-	-	\$0	-
4.	Commercial and Industrial <1000 kVa	-	\$0	-	-	\$0	-
5.	Commercial and Industrial >1000 kVa	-	\$0	-	-	\$0	-
6.	Public Street and Highway Lighting	-	\$0	-	-	\$0	-
7.	Other Sales to Public Authorities	-	\$0	-	-	\$0	-
8.	Sales for Resale - RUS Borrowers	-	\$0	-	-	\$0	-
9.	Sales for Resale - Other	-	\$0	-	-	\$0	-
		Number	Dollars	MBTU	Number	Dollars	MBTU
TOTAL:		-	\$0	-	-	\$0	-

# RUS EE Calculator Worksheet Main Menu

The screenshot shows the Microsoft Excel interface for the RUS EE Calculator Worksheet Main Menu. The ribbon includes tabs for Clipboard, Font, Alignment, Number, Styles, Cells, and Editing. The worksheet grid shows the following content:

- Row 2: USDA Rural Development logo.
- Row 4: Beta 1.0, August 2011 (highlighted with a red border).
- Row 5: A blue and white geometric logo.
- Row 6: A small colorful logo.
- Buttons for various calculators and reports are arranged in a grid:

Row	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
11	EE Program Summary Report	EE Data Input Sheet	Historical Records	Central Air Conditioner Calculator	Air Source Heat Pump Calculator	Geothermal Heat Pump Calculator
21	Regular Storage & Heat Pump Water Heater Calculator	Appliance Calculator	Motor Calculator	Insulation Calculator	Fuel Switching Calculator	Programmable Thermostat Calculator
31	CFL Calculator	Window Replacement Calculator	Variable Frequency Drive Calculator	Lighting Calculator (non-CFL)	OTHER Misc. Calculator for Other Items not Specifically Listed	

The status bar at the bottom shows the following tabs: EE Calculator Main Menu, EE Program Summary Report, Historical Entries, Useable Lifetime, Residential, EE Data Input Sheet, and Validation Data.

# Specific EE Project Energy Savings Calculator

	A	B	C	D	E	F	G	H
1	<b>Central Air Conditioner Savings Calculator</b>							
2	<b>Equipment Size (tons)</b>	<b>4</b>						
3	<b>Old Equipment SEER</b>	<b>13</b>						
4	<b>New Equipment SEER</b>	<b>16</b>						
5	<b>Location</b>	<b>WY-Sheridan</b>						
6	<b>Total MMBTU's Saved</b>	<b>0.91</b>						
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								

Return to Home Screen

# EE Data Input Sheet

The screenshot displays an Excel spreadsheet titled "EE Data Input Sheet". The spreadsheet is organized into columns A, B, C, and D, and rows 1 through 20. The data entered is as follows:

	A	B	C	D
1	Equipment Installed			
2	Year Installed	2011		
3	Class	Residential		
4	Equipment	Motor		
5	Comments	asdfasdf		
6	Number Installed		5	
7	MMBTU Savings		15	
8	Cost	\$	1,000,000	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

The ribbon at the top shows the following tabs: Clipboard (Paste, Cut, Copy, Format Painter), Font (Calibri, 12, Bold, Italic, Underline, Text Color, Background Color), Alignment (Wrap Text, Merge & Center), and Number (General, Currency, Percentage, Decimals). The active cell is B2, containing the value "2011".

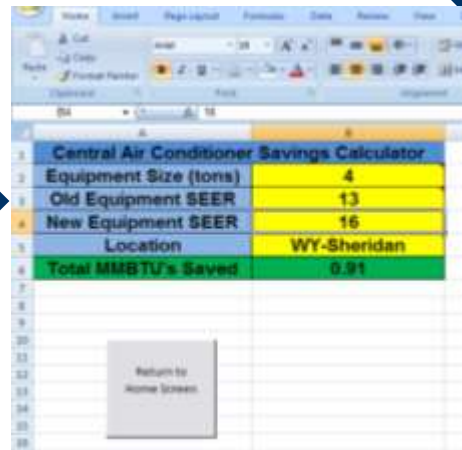
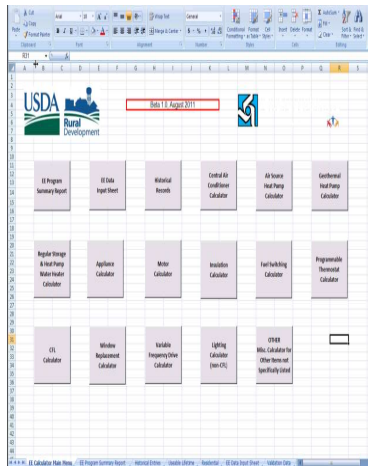
Two buttons are visible on the right side of the spreadsheet:

- Enter Submission to Historical Record
- Return to EE Calculator Main Menu

# RUS EE Calculator Worksheet Historical Entries

A	B	C	D	E	F	G	H	I	J	K	L
1	Date	Equipment	Consumer Class	Comments	Number Installed	MMBTU Savings	Cost				
2	2011	Motor	Residential	asdfasdf	100,000	1,000,000.0	\$ 1,000,000				
3	2011	Motor	Residential	asdfasdf	5	3.2	\$ 15,000				
4	2011	Fuel Switching HVAC	Residential	asdfasdf	5	72.0	\$ 15,000				
5	2011	Fuel Switching HVAC	Residential	asdfasdf	5	72.0	\$ 15,000				
6	2011	Air Source Heat Pump	Residential	asdfasdf	5	72.0	\$ 15,000				
7	2011	Air Source Heat Pump	Residential	asdfasdf	5	72.7	\$ 15,000				
8	2011	Renewable Source Load Modifier	Residential	asdfasdf	5	15	\$ 15,000				
9	2011	Geothermal Heat Pump	Residential	asdfasdf	5	15	\$ 15,000				
10	2011	Air Source Heat Pump	Residential	6t asdfasdf	5	15	\$ 15,000				
11	2011	Misc. Other	Residential	test23	100,000	91,111	\$ 554				
12	2011	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554				
13	2011	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554				
14	2010	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554				
15	2018	Central Air Conditioner	Residential	test23	19	91	\$ 554				
16	2017	Central Air Conditioner	Residential	test23	19	91	\$ 554				
17	2016	Central Air Conditioner	Residential	test23	19	29	\$ 554				
18	2015	Central Air Conditioner	Residential	test23	19	19	\$ 554				
19	2014	Central Air Conditioner	Residential	test23	19	51	\$ 554				
20	2013	Central Air Conditioner	Residential	test23	555	555	\$ 554				
21	2010	Geothermal Heat Pump	Residential	test23	555	555	\$ 555				
22	2010	Renewable Source Load Modifier	Residential	test23	21	1	\$ 1				
23	2010	Audits	Residential	test23	20	2	\$ 2				
24	2010	Green Power Switching	Residential	test23	19	3	\$ 3				
25	2010	Generation Partners	Residential	test23	18	4	\$ 4				
26	2010	In-Home Energy Evaluation	Residential	test23	17	5	\$ 5				
27	2010	New Manufactured Homes Program	Residential	test23	16	6	\$ 6				
28	2010	New Homes Program	Residential	test23	15	7	\$ 7				
29	2010	CFL	Residential	test23	14	8	\$ 8				
30	2010	Lighting (Non-CFL)	Residential	test23	13	9	\$ 9				
31	2010	Variable Frequency Drive	Residential	test23	12	10	\$ 10				
32	2010	Windows	Residential	test23	11	11	\$ 11				
33	2010	Appliances	Residential	test23	10	12	\$ 12				
34	2010	Programmable Thermostat	Residential	test23	10,000	13	\$ 13				
35	2010	Fuel Switching HVAC	Residential	test23	8	14	\$ 14				
36	2010	Insulation	Residential	test23	7	15	\$ 15				
37	2010	Motor	Residential	test23	6	16	\$ 16				
38	2010	Misc. Other	Residential	test23	5	17	\$ 17				

# Use EE Calculator to Record a Project



- ◆ Open RUS EE Calculator to the Main Menu

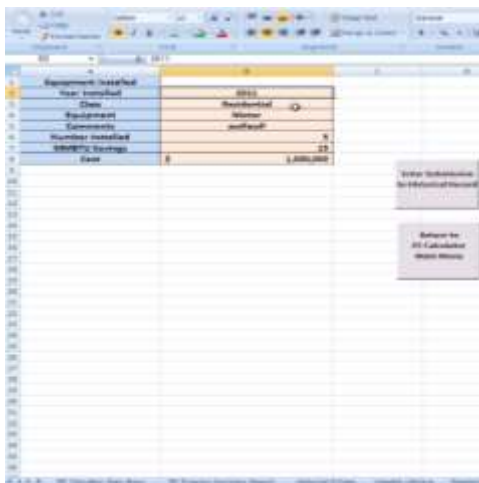
Select the appropriate calculator

Use dropdown menus and keyboard to determine annual energy savings for the project

- ◆ Return to the Main Menu and select the EE Data Input Sheet

- ◆ Use dropdowns and keyboard to create the entry.

- ◆ Enter into the historical record



# Historical Entries roll up to the Summary Report

Date	Equipment	Consumer Class	Comments	Number Installed	MMBTU Savings	Cost
2011	Motor	Residential	adffasdf	100,000	1,000,000.0	\$ 1,000,000
2011	Motor	Residential	adffasdf	5	5.2	\$ 15,000
2011	Fuel Switching HVAC	Residential	adffasdf	5	72.0	\$ 15,000
2011	Fuel Switching HVAC	Residential	adffasdf	5	72.0	\$ 15,000
2011	Air Source Heat Pump	Residential	adffasdf	5	72.0	\$ 15,000
2011	Air Source Heat Pump	Residential	adffasdf	5	72.0	\$ 15,000
2011	Renewable Source Load Modifier	Residential	adffasdf	5	15	\$ 15,000
2011	Geothermal Heat Pump	Residential	adffasdf	5	15	\$ 15,000
2011	Air Source Heat Pump	Residential	adffasdf	5	15	\$ 15,000
2011	Misc. Other	Residential	test23	100,000	91,111	\$ 554
2011	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554
2011	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554
2010	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554
2010	Central Air Conditioner	Residential	test23	19	91	\$ 554
2017	Central Air Conditioner	Residential	test23	19	91	\$ 554
2028	Central Air Conditioner	Residential	test23	19	29	\$ 554
2015	Central Air Conditioner	Residential	test23	19	19	\$ 554
2014	Central Air Conditioner	Residential	test23	19	91	\$ 554
2013	Central Air Conditioner	Residential	test23	19	29	\$ 554
2010	Central Air Conditioner	Residential	test23	555	555	\$ 554
2010	Geothermal Heat Pump	Residential	test23	555	555	\$ 555
2010	Renewable Source Load Modifier	Residential	test23	21	1	\$ 1
2010	Audit	Residential	test23	20	2	\$ 2
2010	Green Power Switching	Residential	test23	19	3	\$ 3
2010	Generation Partners	Residential	test23	18	4	\$ 4
2010	In-Home Energy Evaluation	Residential	test23	17	5	\$ 5
2010	New Manufactured Homes Program	Residential	test23	16	6	\$ 6
2010	New Homes Program	Residential	test23	15	7	\$ 7
2010	CFL	Residential	test23	14	8	\$ 8
2010	Lighting (Non-CFL)	Residential	test23	13	9	\$ 9
2010	Variable Frequency Drive	Residential	test23	12	10	\$ 10
2010	Windows	Residential	test23	11	11	\$ 11
2010	Appliances	Residential	test23	10	12	\$ 12
2010	Programmable Thermostat	Residential	test23	10,000	13	\$ 13
2010	Variable Frequency HVAC	Residential	test23	8	14	\$ 14
2010	Motor	Residential	test23	7	15	\$ 15
2010	Other	Residential	test23	6	16	\$ 16
2010	Motor	Residential	test23	5	17	\$ 17



Date	Equipment	Consumer Class	Comments	Number Installed	MMBTU Savings	Cost
2011	Motor	Residential	adffasdf	100,000	1,000,000.0	\$ 1,000,000
2011	Motor	Residential	adffasdf	5	5.2	\$ 15,000
2011	Fuel Switching HVAC	Residential	adffasdf	5	72.0	\$ 15,000
2011	Fuel Switching HVAC	Residential	adffasdf	5	72.0	\$ 15,000
2011	Air Source Heat Pump	Residential	adffasdf	5	72.0	\$ 15,000
2011	Air Source Heat Pump	Residential	adffasdf	5	72.0	\$ 15,000
2011	Renewable Source Load Modifier	Residential	adffasdf	5	15	\$ 15,000
2011	Geothermal Heat Pump	Residential	adffasdf	5	15	\$ 15,000
2011	Air Source Heat Pump	Residential	adffasdf	5	15	\$ 15,000
2011	Misc. Other	Residential	test23	100,000	91,111	\$ 554
2011	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554
2011	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554
2010	Central Air Conditioner	Residential	test23	100,000	91,111	\$ 554
2010	Central Air Conditioner	Residential	test23	19	91	\$ 554
2017	Central Air Conditioner	Residential	test23	19	91	\$ 554
2028	Central Air Conditioner	Residential	test23	19	29	\$ 554
2015	Central Air Conditioner	Residential	test23	19	19	\$ 554
2014	Central Air Conditioner	Residential	test23	19	91	\$ 554
2013	Central Air Conditioner	Residential	test23	19	29	\$ 554
2010	Central Air Conditioner	Residential	test23	555	555	\$ 554
2010	Geothermal Heat Pump	Residential	test23	555	555	\$ 555
2010	Renewable Source Load Modifier	Residential	test23	21	1	\$ 1
2010	Audit	Residential	test23	20	2	\$ 2
2010	Green Power Switching	Residential	test23	19	3	\$ 3
2010	Generation Partners	Residential	test23	18	4	\$ 4
2010	In-Home Energy Evaluation	Residential	test23	17	5	\$ 5
2010	New Manufactured Homes Program	Residential	test23	16	6	\$ 6
2010	New Homes Program	Residential	test23	15	7	\$ 7
2010	CFL	Residential	test23	14	8	\$ 8
2010	Lighting (Non-CFL)	Residential	test23	13	9	\$ 9
2010	Variable Frequency Drive	Residential	test23	12	10	\$ 10
2010	Windows	Residential	test23	11	11	\$ 11
2010	Appliances	Residential	test23	10	12	\$ 12
2010	Programmable Thermostat	Residential	test23	10,000	13	\$ 13
2010	Variable Frequency HVAC	Residential	test23	8	14	\$ 14
2010	Motor	Residential	test23	7	15	\$ 15
2010	Other	Residential	test23	6	16	\$ 16
2010	Motor	Residential	test23	5	17	\$ 17



Operating Report				Borrower: NDxx			
Energy Efficiency Programs				Period Ended: 12/31/2011			
Line #	Classification	Added This Year			Total Year To Date		
		Number of Consumers (a)	Dollars Spent per Program (b)	ESTIMATED MMBTU Savings (c)	Number of Consumers (d)	Dollars Spent per Program (e)	ESTIMATED MMBTU Savings (f)
10	1. Residential Sales (excluding seasonal)	0	\$0	0	1,045	\$175,900	4,843
11	2. Residential Sales - Seasonal	1	\$1,000	1	1	\$1,000	1
12	3. Irrigation Sales	0	\$0	0	0	\$0	0
13	4. Commercial and Ind. 1000 kVa or Less	0	\$0	0	692	\$67,600	2,043
14	5. Commercial and Ind. Over 1000 kVa	0	\$0	0	0	\$0	0
15	6. Public Street & Highway Lighting	0	\$0	0	0	\$0	0
16	7. Other Sales to Public Authorities	0	\$0	0	0	\$0	0
17	8. Sales for Resale - RUS Borrowers	0	\$0	0	0	\$0	0
18	9. Sales for Resale - Other	0	\$0	0	0	\$0	0
19	<b>TOTAL:</b>	<b>1</b>	<b>\$1,000</b>	<b>1</b>	<b>1,738</b>	<b>\$244,500</b>	<b>6,887</b>

# Historical Record Generates Summary Report

Operating Report		Borrower: NDxx					
Energy Efficiency Programs		Period Ended: 12/31/2011					
Classification		Added This Year			Total Year To Date		
		Number of Consumers (a)	Dollars Spent per Program (b)	ESTIMATED MMBTU Savings (c)	Number of Consumers (d)	Dollars Spent per Program (e)	ESTIMATED MMBTU Savings (f)
Line #							
10	1. Residential Sales (excluding seasonal)	0	\$0	0	1,045	\$175,900	4,843
11	2. Residential Sales - Seasonal	1	\$1,000	1	1	\$1,000	1
12	3. Irrigation Sales	0	\$0	0	0	\$0	0
13	4. Commercial and Ind. 1000 kVa or Less	0	\$0	0	692	\$67,600	2,043
14	5. Commercial and Ind. Over 1000 kVa	0	\$0	0	0	\$0	0
15	6. Public Street & Highway Lighting	0	\$0	0	0	\$0	0
16	7. Other Sales to Public Authorities	0	\$0	0	0	\$0	0
17	8. Sales for Resale - RUS Borrowers	0	\$0	0	0	\$0	0
18	9. Sales for Resale - Other	0	\$0	0	0	\$0	0
19		Number	Dollars	MMBTU	Number	Dollars	MMBTU
20	<b>TOTAL:</b>	1	\$1,000	1	1,738	\$244,500	6,887

If you need help with your worksheet, just ask





---

# Topics

---



- ◆ Financial & Operations Report Changes
- ◆ RUS Energy Efficiency Calculator Worksheet for Part P preparation
- ◆ **Anti Deficiency Act**
- ◆ Q&A

# The Challenge

---

- The **Anti-Deficiency Act** requires RUS to incur a legally binding obligation in order to “obligate” funds for purposes of appropriations law.
- The practices used to avoid violating NEPA and the requirements for complying with the ADA need to be reconciled.



# What works

---



- Matching the amount of the obligation to the amount of the projects that completed RUS NEPA compliance
- Unbundling after loan approval but **BEFORE** loan obligation those projects that still need environmental work
- Being consistent at all stages of the loan documentation process in distinguishing between *NEPA completed* and *NEPA pending* projects
- Avoiding mixing *NEPA completed* with *NEPA pending* projects under the same loan id.

Procedure to ensure full compliance with NEPA

# What doesn't

---

- Conditioning obligations on satisfying NEPA later
- Using “internal controls” on advances until NEPA satisfied
- Using legal documents
- Removing segments to avoid NEPA
- Substituting private financing for segments that have thorny environmental issues





---

# Topics

---



- ◆ Financial & Operations Report Changes
- ◆ RUS Energy Efficiency Calculator Worksheet for Part P preparation
- ◆ Anti Deficiency Act
- ◆ Q&A

# Contact Information

## ➤ Field Accountants:

Greg Gustin                      ND,MN  
701-258-9010 [Greg.Gustin@wdc.usda.gov](mailto:Greg.Gustin@wdc.usda.gov)

Ken Johnson                      WI  
[Ken.Johnson@wdc.usda.gov](mailto:Ken.Johnson@wdc.usda.gov)

# Contact Information

- GFRs:
- |              |  |
|--------------|--|
| Robyn Jensen | WI, MN, MI   |
| 715-425-7484 | <a href="mailto:Robyn.Jensen@wdc.usda.gov">Robyn.Jensen@wdc.usda.gov</a> |
| Tim Bohan    | ND, SD, MT   |
| 701-222-0682 | <a href="mailto:Tim.Bohan@wdc.usda.gov">Tim.Bohan@wdc.usda.gov</a>       |
| Mark Doyle   | MN, SD, ND   |
| 701-265-4094 | <a href="mailto:Mark.doyle@wdc.usda.gov">Mark.doyle@wdc.usda.gov</a>     |

We still need a few volunteers for today's golf outing...



<http://go.funpic.hu>

For those of you who are planning an afternoon hike instead...



For those of you who brought the family with...

