

DISTRIBUTION COOPERATIVE COST OF DEBT AND COST OF ENERGY
UNIFORM REPORTING PROCEDURES

I. General Provisions

1. The Commission shall establish a Cooperative Adjustment (CA) reporting docket for each Distribution Cooperative.
2. All filings with the Commission shall be made by paper or electronically in accordance with the Commission's *Rules of Practice and Procedure*.¹
3. All documents either filed with the Commission or provided to Staff as supporting workpapers are public. A Distribution Cooperative may seek a Protective Order of Non-disclosure pursuant to the Commission's *Rules of Practice and Procedure* to protect information meeting the requirements of the Rules. Any document designated by the Commission as protected shall be clearly marked as confidential.

II. Filing Requirements

1. Each Distribution Cooperative shall file its Cost of Debt Adjustment Report Form and its Cost of Energy Adjustment Report Form with the Commission in its respective Commission-designated reporting docket. The filing shall:
 - a. include only a cover letter to the Secretary of the Commission (suggested cover letter to the Commission attached) and either the Cost of Debt or the Cost of Energy Adjustment Report Form reflecting the adjustment rates.
 - i. The Cost of Debt and Cost of Energy Adjustment Report Forms may not be included in a combined filing. They must be filed separately.
 - ii. If the Cost of Debt or Cost of Energy Adjustment Report is filed prior to the billing date and there is a correction or revision to the adjustment factor that will be billed, the Distribution Cooperative shall file the corrected Report Form with the Commission and include a cover letter explaining the correction or revision.
 - b. be made prior to the implementation of the rate adjustment or as soon as possible thereafter.
2. Each Distribution Cooperative shall provide Staff with duplicate copies of the filed documents, including the cover letter (suggested cover letter to Staff attached) and Report, along with supporting workpapers for each Cost of Debt or Cost of Energy Adjustment Report, or corrected Report, filed with the Commission.
 - a. Cost of Debt Adjustment Report documents and workpapers shall be e-mailed to Staff at CODAR@psc.state.ar.us and Cost of Energy Adjustment Report

¹ The Electronic Filing System was approved in Docket No. 08-135-R, Order No. 10 on November 15, 2010, for implementation effective January 3, 2011.

documents and workpapers shall be e-mailed to Staff at COEAR@psc.state.ar.us on the day the Report is filed with the Commission.

- i. Acceptable formats for documents provided electronically are: pdf, .xls, and .xlsx.
 - ii. Workpapers in electronic files shall be provided in native format, with all viable links, cells, and formulae intact. Electronic copies shall be legible and complete.
 - iii. Scanned documents must be legible when the documents are provided electronically.
- b. Any corrected or revised documents must be accompanied by a cover letter explaining the correction or revision and e-mailed to Staff according to the steps outlined above.
 - c. The Distribution Cooperative shall provide Staff with written notice of any fundamental change in its practices associated with calculating the Cost of Debt or Cost of Energy adjustments.
 - d. When documents are received electronically at CODAR@psc.state.ar.us or COEAR@psc.state.ar.us, an email response will be generated to the person that submitted the documents. If an email response is not received, contact the Electric Section of the General Staff of the Commission at 501-682-5712.

III. Supporting Workpapers and Documentation

1. Cost of Debt Adjustment Reports and workpapers emailed to Staff should include only documents necessary to allow Staff to replicate the calculation of the Cost of Debt Adjustment factors. Workpapers necessary to determine the Cost of Debt Adjustment rate may include, but are not necessarily limited to, the following:
 - USDA RUS Statements of Interest and Principal Due
 - USDA RUS Loan Statements
 - Federal Financing Bank (FFB) Statements of Interest and Principal Due
 - Federal Financing Bank (FFB) Loan Statements and Transactions
 - National Rural Utilities Cooperative Finance Corporation (CFC) Statements
 - CoBank Interest and Principal Due Statements
 - Rate and Revenue Summary Reports
 - Revenue Accrual Spreadsheets
 - Cost of Debt Reconciliations
 - KWH Sales Reports
 - Billing Summary Reports
 - Other Long Term Debt and Interest Statements
 - Workpapers for any adjustments included in the Cost of Debt Adjustment factor calculation
 - Any cooperative-specific workpapers used to calculate Cost of Debt Adjustment factors

2. Cost of Energy Adjustment Reports and workpapers emailed to Staff should include only documents necessary to allow Staff to replicate the calculation of the Cost of Energy Adjustment factors. Workpapers necessary to determine the Cost of Energy Adjustment rate may include, but are not necessarily limited to, the following:
- Arkansas Electric Cooperative Corporation (AECC) Bill
 - Arkansas Electric Cooperative Corporation (AECC) Billing Demand Report
 - Bills from Other Power Suppliers
 - Monthly Line Loss Percentage Reports
 - Information Reports
 - Sales Reports
 - Demand Data Reports
 - Rate and Revenue Summary Reports
 - Purchase Power Reports
 - Billing Summary and Bill Adjustment Reports
 - Financial and Statistical Reports
 - Electric Energy Usage Reports for Special Contracts
 - Workpapers for any adjustments included in the Cost of Energy Adjustment factor calculation
 - Any cooperative-specific workpapers used to calculate Cost of Energy Adjustment factors

SAMPLE LETTER TO THE COMMISSION

Distribution Cooperative's Letterhead OR
Distribution Cooperative's Name
Distribution Cooperative's Address

Month DD, 20XX

Arkansas Public Service Commission
Post Office Box 400
Little Rock, AR 72203

Re: Docket Number and Type of Report (Cost of Debt or Cost of Energy)

Please find enclosed the Cost of Debt Adjustment Report Form (or Cost of Energy Adjustment Report Form) for the month(s) of MMM, 20XX.

The Cost of Debt Adjustment rate (or Cost of Energy Adjustment rate) for the month(s) of MMM, 20XX is .xxxxxxx.

If more information is needed, please do not hesitate to give me a call at (XXX) XXX-XXXX.

Sincerely,

Signature
Printed Name
Contact Number

SAMPLE LETTER TO THE STAFF

Distribution Cooperative's Letterhead OR
Distribution Cooperative's Name
Distribution Cooperative's Address

Month DD, 20XX

Arkansas Public Service Commission
Post Office Box 400
Little Rock, AR 72203

Re: Docket Number and Type of Report (Cost of Debt or Cost of Energy)

Please find enclosed the Cost of Debt Adjustment Report Form (or Cost of Energy Adjustment Report Form) for the month(s) of MMM, 20XX.

The Cost of Debt Adjustment rate (or Cost of Energy Adjustment rate) for the month(s) of MMM, 20XX is .xxxxxxx.

I have electronically submitted the Cost of Debt Adjustment Form (or Cost of Energy Adjustment Report Form), all attachments, and copies of supporting documentation to the General Staff of the Commission at the following email address: CODAR@psc.state.ar.us (or COEAR@psc.state.ar.us.)

If more information is needed, please do not hesitate to give me a call at (XXX) XXX-XXXX.

Sincerely,

Signature
Printed Name
Contact Number