

Certified Utility Accountant (CUA)

The Certified Utility Accountant (CUA) program is designed to provide public utility accounting staff who are new to accounting or who have a non-accounting background with the knowledge and resources necessary to effectively and efficiently perform their jobs in the unique utility industry. The CUA program consists of a core curriculum of accounting which range from basic to advanced level classes and non-accounting classes.

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Core:

// The ABC's of Electrical Systems

Basic – Program Level

7 CPE Credits – Communication Field of Study

“Group Live” – Instructional Delivery Method

This course provides a basic survey of electric utility operations, from generation at the power plant to distribution to the end-use customer. Topics covered include methods of generation, high voltage transmission, distribution methods, electrical terminology, and usage measurement through metering and billing. Emphasis is placed on how to improve business transactions for the customer that you will be handling. This is a basic overview course targeted only for the non-technical employee or board member.

This is a NASBA approved class.

There are not any prerequisites for this course

// Introduction to Pricing & Rate Design

We are facing a changing marketing place of exploding technology in metering, demand and energy control, efficiency, smart homes, smart appliances, distributed energy resource (DERs), and customers looking for greater control and more effective customer interfaces through apps, social media, and other innovations. Understanding

pricing of electricity and how it fits into this new world, the basis for existing pricing, and how it needs to change to meet the new realities of a competitive environment at the distribution level is more critical than ever.

This course lays the foundation for understanding the fundamental principles of rate design and pricing, now and going forward. We start by examining fundamentals of the generation system and how it works, types of generation and costs, and how units are dispatched. We then look at how these costs are categorized and assigned to demand, energy, and other costs for pricing purposes.

Next, we look into how rates are designed to recover these costs while meeting a number of pricing goals and objectives. This includes an examination of goals and objectives, determining costs and revenue requirements, costing by season and time-of-use, coming up with billing determinants, and designing rates by revising existing rates and creating new rates. We also look at pricing challenges created by DER (such as solar) and other alternatives to the traditional grid and how we are responding.

We then examine and discuss actual wholesale and retail rates, and how these were designed in light of the goals and objectives to be met, and where we go from here. The course also includes an Appendix with terminology and acronyms that we use in the industry, as well as other pertinent information for reference.

// Utility Accounts Classification & Principles

Intermediate – Program Level

7 CPE Credits – Accounting Field of Study

“Group Live” – Instructional Delivery Method

This updated and revised course as of 2024 will train you on classifying transactions/activities within FERC guidelines as stated in each Local Power Company’s Schedule of Terms & Conditions. This document is attached to your TVA Wholesale Contract and lays the groundwork for all utility accounting. There are introductions to accounting for your TVA Wholesale Invoice as well as accounting for Broadband and Electric Vehicles. This class also provides an overview to the TVA Wholesale Invoice as well as a high-level explanation of the Rate Schedules. It will briefly explain the Residential, GSA & Outdoor Lighting schedules. Overall, it gives insight into the “big picture” of the business and how each small job is related and benefits the end result. **Optional - Bring your latest TVA Monthly or Annual Report to follow along with the examples provided.**

This is a NASBA approved class.

There are not any prerequisites for this course

// Time Management

Advanced – Program Level 7 CPE Credits – Personal Development Field of Study
“Group Live” – Instructional Delivery Method

Master time and you master the bottom line – whether that bottom line is financial margin or accomplishments not measured by money saved but time well spent. Everyone’s relationship with time is different. Therefore, strategies vary from person to person. In this class, you will assess your own challenges and discover multiple methods for conquering time issues and choose the right ones for you.

In accordance with the standards of the National Registry of CPE Sponsors, CPE Credits have been granted based on a 50- minute hour. This is a NASBA approved class.

There are not any prerequisites for this course

// Internal Controls & Fraud Protection

Basic – Program Level 7 CPE Credits – Accounting Field of Study
“Group Live” – Instructional Delivery Method

This course covers the accounting and financial functions of a utility system. Participants study why employees commit Fraud, Reporting Requirements, and the importance of COSO. The second half of the day will cover applications related to Internal Controls. “The Big Three” will be discussed extensively. Other topics include Inventory Loss Prevention, Financial Statement Fraud, and Ethics. Participants will work with others to review and solve Fraud Specific Case Studies from local power companies.

In accordance with the standards of the National Registry of CPE Sponsors, CPE Credits have been granted based on a 50- minute hour. This is a NASBA approved class.

There are no prerequisites for this course

// **Workorder, Inventory & Plant**

Advanced – Program Level

7 CPE Credits – Accounting Field of Study

“Group Live” – Instructional Delivery Method

This class has been updated in 2024 and will introduce you to the work order system and how it operates in a utility. Special emphasis in explaining how to account for Meters & Transformers is a big part of this class. This course is encouraged for all utility employees in order for them to gain a better understanding of co-worker's responsibilities and a work overview of the entire process. This class will take you through a manual work order closing step by step. It would be preferable but not required to have completed the Utility Accounts Classification & Principles class to enroll.

This is a NASBA approved class.

There are not any prerequisites for this course

// **Legal Update for the Accounting Professional**

Basic – Program Level

7 CPE Credits – Accounting Field of Study

“Group Live” – Instructional Delivery Method

Legal Update is a one-day class providing a more detailed look at legal issues that accounting professionals face at electric utilities. The class will focus on the latest changes in the law including updates on wage and hour litigation, the preservation of documents and other evidence in liability lawsuits, and employment law. The class will also focus on the essential elements contained in good contracts and how to read a contract.

In accordance with the standards of the National Registry of CPE Sponsors, CPE Credits have been granted based on a 50- minute hour. This is a NASBA approved class.

There are no prerequisites for this course

// **Budgeting, Finance & Accounting for Accountants**

Advanced – Program Level

7 CPE Credits – Finance Field of Study

“Group Live” – Instructional Delivery Method

This course has been updated in 2023 and covers the accounting and financial functions of a utility system. Participants study basic accounting practices and procedures; including balance sheets, income and operating statements, plant accounting, and performance ratios. It would be preferable but not required to have completed the Utility Accounts Classification & Principles class to enroll.

This is a NASBA approved class.

There are not any prerequisites for this course