

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.

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 course will train you on classifying transactions/ activities within the TVA/FERC account system. It will also give you insight into the “big picture” of the business and how each small job is related and benefits the end result. Students are given the opportunity to record journal entries and prepare basic financial statements. After completion of this course, you will gain a better understanding of the Federal Energy Regulatory Commission (FERC) and their Uniform System of Accounts. CUA.

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 will introduce you to the work order system and how it operates in a utility. 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. The first day you will get the opportunity to go through a manual work order closing step by step, whereas the second day shows you through actual participation of closing the work order from request in order to reinforce lessons learned from day one. Students must have completed Utility Accounting Principles/Classification 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 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, performance ratios, the Federal Energy Regulatory Commission.

This is a NASBA approved class.

There are not any prerequisites for this course

2024 CUA Course Dates and Locations:

Jackson, Tenn. - JEA

Course	Date
ABC's of Electrical Systems	February 6, 2024

Brentwood, Tenn. - TMEPA

Course	Date
Internal Controls and Fraud Protection	February 27, 2024
Utility Accounts Classification & Principles	February 28, 2024
ABC's of Electrical Systems	March 18, 2024
	September 25, 2024
Intro to Pricing & Rate Design	April 9-10, 2024
Work Order, Inventory & Plant	August 20, 2024
Legal Review for the Accounting Professional	August 21, 2024
Budgeting, Finance and Accounting for Accountants	September 17, 2024
Time Management	September 18, 2024