**Topics covered**

The following are a sample listing of the topics covered in this program.

***Introduction***

Typical co-op investment in plant

Documenting costs for changes to plant

***Rural Development Utilities Programs***

What ﬁnancing options are available from RD Loan contract provisions on CFR 1718

***Work Order Procedures***

Work Order Procedures reference materials

Importance of a work order system

***Engineering, Planning, and Project Coding*** Description of the tools, studies, plans, reports used for deciding to construct and/or retire plant Description of construction work plan

Form 740c

***Construction***

Construction work order types Retirement work order types Work order system ﬂow charts Work order logs

Staking sheets

Work order estimates Construction units/assembly units Record units/retirement units Plant units

Materials items, labor, and overhead

***Accounting***

Authorization of ﬁnancing General ledger plant accounts Construction work in progress accounts Retirement work in progress accounts

Materials, labor, overhead, and contract accounting

Closing work orders

Assembly units versus record units Unitization and classiﬁcation Standard record unit costs

Unitization and distribution to plant accounts

Pricing plant retirements

Continuing property records (CPRs) Form 219: Inventory of Work Orders

Special equipment: cradle to grave accounting

Regulations related to special equipment accounting

***Financing***

Options for ﬁnancing plant activity

Financing classiﬁcations

Required coding and classiﬁcations of work orders

Contracting award limits

Contract Forms: Form 790, Form 830, and Form

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