INSTRUCTIONS FOR USE OF AUTOMATED FORM 219

Effective August 6, 1999, RUS published in the Federal Register a change to 7 CFR 1710. This change eliminates the traditional accounting and engineering classification of "Ordinary Replacement". This 219 implements this change by eliminating the "Original Cost" column. The aforementioned change combines the classifications of "System Improvements" and "Ordinary Replacements" into a single category which will be referred to as "Replacement of Plant"

Never use the master form for data input. Save the original form for continued use and always enter data on a copy of the original. The original can also be saved as a template to avoid accidental use of the master.

1 All input for a standard form 219 (no minor construction) should be completed on the **Data Input** tab.

2 All input for a minor construction form 219 should be completed on the **Minor Constr. Form 219** tab.

Predominant Cost

When accounting for retirement or removal costs associated with new construction, the predominant cost method should be used. For example, if incidental to the construction of a new service, a structure in the existing line had to be changed or removed and the new construction is the costliest part of the project, the project would be classified as new construction. Conversly, if the costliest part was the removal or replacement, the project would be classified as a system improvement.

Standard Work Order 219 Data Input

1 The Data Input sheet includes one additional column "Code Cat." or Code Category that is not normally found on a normal 219. This form requires input in this column in order to sort and subtotal your projects by code category. You may enter work orders in any order that you wish but you **must** include a Code Category such as 300 or 100, etc. The form will sort and subtotal your work orders according to the Code Category that you provide for each work order. For example: If the first work order is project code 235, you would insert Code Category 200 in column "A", Code Cat. If the next work order was a code 101, you would enter code 100 in column "A"; and so on.

2 Column "C", Year - Enter the year as a 4 digit entry; for example 1999 or 2000.

3 When you have completed entering all work orders that will be included on the subject Form 219, review each work order to assure that there are no error messages in the "Loan Funds" box. If a "**ERROR-reduce CIAC**" message appears, you should reduce Contributions In Aid of Construction to a level that will produce $0.00 Loan Funds. See Bulletin 1767B-2, paragraph 8.6.7.10.1.

4 When you have completed entering and reviewing all work orders that will be included on the subject Form 219, press the **Sort** button. This will sort all the work orders by Code Category.

5 The next step will create the Form 219 according to the data entered and sorted on the Data Input sheet. Press the **Create 219** button. If asked whether you want to replace the contents of destination cells - Press **YES**. This action will subtotal the data by Code Category and copy the information to the blank Form 219 that is located on the first tab. This action will also create the **Summary By Budget Number** that is located in the bottom left corner of the Form 219.
DO NOT PRESS THE "CREATE 219" BUTTON MORE THAN ONCE WITHOUT FIRST PRESSING THE "CLEAR 219" BUTTON.

6 If you are satisfied that the Form 219 is correct and no changes are required, go to **Printing the Form 219** section below. If corrections are needed, go to the **Editing the Form 219** section below.

Editing the Form 219

1 It is very important that you follow these directions in order to successfully edit and create a new Form 219 with the corrected data.

2 **DO NOT MAKE ANY CHANGES ON THE FORM 219.**

3 Go to the Data Input tab and press the **Clear Subtotals** button. This action will remove the subtotals that were previous created.

4 Now press the **Clear Form 219** button. This action will remove the data from the Form 219 located under the first tab.

5 You may now edit existing data or enter additional data. **If you need to enter new work orders**, you may enter them at the bottom of the current list of sorted work orders and press the **Sort** button again.

6 Now go back to Steps 2, 3 and 4 under **Standard Work Order 219 Data Input** above.

Printing the Form 219

1 Your almost Home!!! You have entered all the work orders that you need or will fit on the Form 219, corrected all the erroneous information that was obviously provided by others and verified the output on the actual Form 219 that is located on the first tab. You are now ready to print the final Form 219.

2 This is the easy part. First select the **Form 219** tab. Now print this page by selecting the **Print Icon** or selecting **Print Command** under the **File** drop down box. That's all there is to it.

3 Don't forget to save your work.

Creating a Minor Construction Form 219

1 In this case, you will actually enter the information directly on the **Minor Construction Form 219**. It is located above the "Minor Constr. Form 219" tab.

2 The only difference between this form and any other standard or hard copy of a Form 219 is the fact that an area has been provided below the section for dollar amounts for you to enter the **required Description of Construction**. In addition, the form will automatically total amounts entered in columns 4 through 9 into column 10 (do not overwrite the formulas in column 10) and will subtotal all work order totals and create the **Summary by Budget Items** total in the bottom left corner of the form. One additional difference is the **required Environmental Certification** that is provided just above the Borrower Certification.

3 Once you have entered all data required, print the form by selecting the **Print Icon** or the **Print Command** located under the **File** drop down box.

4 Don’t forget to save your work.

Creating a Special Equipment Summary and/or Transformer Conversion Cost Sheet

1 As with the Minor Construction Form 219, this form is created by entering data directly onto the form. The form is located above the "Special Equip. Summary" tab.

2 This form works in conjunction with the Transformer Conversion Costs sheet that is located immediately following this form. Transformer conversion costs, if any, are first entered on the Transformer Conv. Cost sheet. These costs are summarized for you and totals provided at the bottom of the form for your use on the Special Equipment Summary form.

3 Data for both forms is entered in the same manner as you would on a standard, hard copy, form (see RUS Bulletin 1767B-2 for details relating to each column.

4 To print either form, go to the form to be printed and press the **Print Icon** or select the **Print Command** located under the **File** drop down box.

5 Don't forget to save your work.

DATA INPUT SHEET

Inventory Number			
Month Ending			
System Designation			
Name of Borrower			
Manager		Date	
Board Officer		Date	
Inspection Performed By			
Firm			
License Number			

Code Cat.	740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
						Cost Of Construction:	Cost Of Removal: Improvements or Replacements	SALVAGE RELATING TO		Contributions in Aid of Construction and Previous Advances	
	Code No.	Year YYYY	Construc-tion (1)	Retire-ment (2)	(3)	(4)	(5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	(8)	(9)

DO NOT OVERWRITE FORMULAS IN COL. 9

USDA-RUS

INVENTORY OF WORK ORDERS

No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)

FORM APPROVED
OMB No. 0572-0015
Exp: mm/dd/yyyy

1. INVENTORY NO.

2. MONTH ENDING

3. SYSTEM DESIGNATION

4. NAME OF BORROWER

Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2

740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
					Cost Of Construction:	Cost Of Removal: Improvements or Replacements	SALVAGE RELATING TO Improvements or Replacements	SALVAGE RELATING TO Retirements Without Replacement	Contributions in Aid of Construction and Previous Advances	
Code No.	Year	Construc-tion	Retire-ment							
		(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*
Grand Total										0.00

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE	SIGNATURE *(Manager)*
DATE	SIGNATURE *(Board Approval)*

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY	FIRM
LICENSE NUMBER	SIGNATURE OF LICENSED ENGINEER

RUS Form **219** (*Rev.10-02*) version 13, 10/21/02

A federal~~According to the Paperwork Reduction Act of 1995, an~~ agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection displays a currently ~~it displays a~~ valid OMB ~~c~~Control ~~n~~Number.The ~~valid~~ OMB ~~c~~Control ~~n~~Number for this information collection is 0572-0015. Public reporting for this ~~The time required to complete this information~~ collection of information is estimated to be approximately ~~average~~ 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, ~~and~~ completing and reviewing the collection of information.

All responses to this collection of information are voluntary. However, in order to obtain or retain a benefit, the information in this form is required (7 U.S.C. 901 et. Seq, as amended). Rural Development has no plans to publish information collected under the provisions of this program. Send comments regarding this burden estimate or any other aspect of this collection of information, inlcuding suggestions for reducing this burden to: Information Collection Clearance Officer, Rural Development Innovation Center, Regulations Management Diviison at ICRMTRequest@usda.gov.

USDA-RUS

INVENTORY OF WORK ORDERS

No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)

FORM APPROVED
OMB No. 0572-0015
Exp: mm/dd/yyyy

1. INVENTORY NO.
2. MONTH ENDING
3. SYSTEM DESIGNATION
4. NAME OF BORROWER

Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2

740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
					Cost Of Construction:	Cost Of Removal: Improvements or Replacements	SALVAGE RELATING TO Improvements or Replacements	SALVAGE RELATING TO Retirements Without Replacement	Contributions in Aid of Construction and Previous Advances	
Code No.	Year	Construction (1)	Retirement (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Subtotal					0.00	0.00	0.00	0.00	0.00	0.00

Work OrderNo.	Description of Construction

SUMMARY BY BUDGET ITEMS

Item No.	740-C Code	Amount
1		$0.00
Total		$0.00

ENVIRONMENTAL CERTIFICATION - *FOR MINOR PROJECT 219 ONLY*

1 ☐ We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.

2 ☐ We certify that construction reported on work orders _____ above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.

DATE | SIGNATURE *(Manager)*

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE | SIGNATURE *(Manager)*

DATE | SIGNATURE *(Board Approval)*

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY | FIRM

LICENSE NUMBER | SIGNATURE OF LICENSED ENGINEER

RUS Form **219** (*Rev. 10-02*) version 13, 10/21/02

A federal~~According to the Paperwork Reduction Act of 1995, an~~ agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection displays a currently ~~it displays a~~ valid OMB ~~c~~Control ~~n~~Number.The ~~valid~~ OMB ~~c~~Control ~~n~~Number for this information collection is 0572-0015. Public reporting for this ~~The time required to complete this information~~ collection of information is estimated to be approximately ~~average~~ 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, ~~and~~ completing and reviewing the collection of information.

All responses to this collection of information are voluntary. However, in order to obtain or retain a benefit, the information in this form is required (7 U.S.C. 901 et. Seq, as amended). Rural Development has no plans to publish information collected under the provisions of this program. Send comments regarding this burden estimate or any other aspect of this collection of information, inlcuding suggestions for reducing this burden to: Information Collection Clearance Officer, Rural Development Innovation Center, Regulations Management Diviison at ICRMTRequest@usda.gov.

Optional form

CODE 600 **SUMMARY OF SPECIAL EQUIPMENT COSTS**

Date	Reference	Quan-ity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
TOTALS						$0.00	$0.00		$0.00	$0.00		$0.00
Account 368, Line Transformers - Voltage Regulators												
TOTALS						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Account 365, Overhead Conductors and Devices - Oil Circuit Reclosers and Sectionalizers												
TOTALS						$0.00	$0.00		$0.00	$0.00		$0.00
MONTHLY GRAND TOTAL LOAN FUNDS SUBJECT TO ADVANCE										$0.00		

BORROWER CERTIFICATION

I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.

Manager's Signature	**Date**

Optional Form

TRANSFORMER CONVERSION COSTS

DATE	REFERENCE	QUANTITY	Size in KVA		Retired Transformers				INVOICE COST OF CONVERSION AND FREIGHT	OTHER CONVERSION COSTS	TOTAL CONVERSION COST - COL. 8 + COL. 9	TOTAL COST OF CONVERTED TRANSFORMERS COL. 6 + COL. 10	CONVERTED UNIT COST COL. 11 / COL. 1
			OLD	NEW	TYPE	ORIGINAL INSTALLED COST	SALVAGE	RETIREMENT LOSS - COL. 5 - COL. 6					
		(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*
CREDIT ACCT. 368, DEBIT ACCT. 106.8						$0.00							
DEBIT ACCT. 107.3, CREDIT ACCT. 108.8							$0.00						
DEBIT ACCT. 108.6, CREDIT ACCT. 108.8								$0.00					
TOTAL INVOICE PRICE, DEBIT ACCT. 107.3									$0.00				
TOTAL OTHER COST, DEBIT ACCT. 107.3										$0.00			
TOTAL CONVERSION COST											$0.00		
GRAND TOTAL												$0.00	

V 13, 10/21/02