

Example of FIRST system required pages
Monthly & Annual Report Form
(Illustrative only- some pages partial)

Dashboard (Home Screen)

The dashboard header includes the TVA logo and 'FIRST Financial Information & Regulatory System Tool' on the left, and a user profile 'Whobrey, Justin' on the right. The navigation bar contains filters for '815 - Test LPC (UAT 14)', 'FY2020', and 'June', along with a 'Status: Submitted' indicator and links for 'Home', 'Admin', 'Manage Data', and 'Print Report'.

Classic Pages

- P1 Balance Sheet - Assets & Other Debits*
- P2 Balance Sheet - Liabilities & Other Credits*
- P3 Revenue & Expense Statement*
- P4 Statement of Cash Flows*
- P5 Operating & Maintenance Expense I**
- P6 Operating & Maintenance Expense II**
- P7 Statistical/Purchased Power*
- P8 Modified Street Lighting
- P9 Electric Plant I**
- P10 Electric Plant II**
- P11 Accumulated Depreciation**
- P13 Electric Plant Acquisition Adjustments
- P14 Investments
- P15 Special Funds
- P16 Other Income/Receivables
- P17 Current & Accrued Assets/Def. Debits
- P18 Customer Advances & Insurance

Functional Pages

FIRST Dashboard Edit

Net Income Ratio

Date	Net Income Ratio
Jan 20	~5%
Feb 20	~15%
Mar 20	~20%
Apr 20	~10%
May 20	~5%
Jun 20	~0%
Jul 20	~0%
Aug 20	~0%
Sep 20	~0%
Oct 20	~0%
Nov 20	~0%
Dec 20	~0%

Rate Rank By Group

Group	Similar	Neighboring
-		

Cash Ratio

Date	Cash Ratio
Jul 19	~20%
Aug 19	~25%
Sep 19	~28%
Oct 19	~22%
Nov 19	~20%
Dec 19	~18%
Jan 20	~15%
Feb 20	~12%
Mar 20	~10%
Apr 20	~8%
May 20	~5%
Jun 20	~30%

Resource Library

- [RA Sharepoint](#)
- [TVA Website](#)
- [Valley Connect](#)

Report Status

Monthly Report Form

Page 1

FIRST

Financial Information & Regulatory System Tool

Whobrey, Justin ▾

←
815 - Test LPC (UAT 14) ▾
FY2020 ▾
June ▾
Status: Submitted
🔒
Home
Admin
Manage Data ▾
Print Report

Classic Pages

Functional Pages

- P1 Balance Sheet - Assets & Other Debits*
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- P15 Special Funds
- P16 Other Income/Receivables
- P17 Current & Accrued Assets/Def. Debits
- P18 Customer Advances & Insurance
- P19 Bonds & Other Long-Term Debt

Reopen Reviewed

Last updated by jwhobrey@tva.gov on Monday, June 7, 2021 at 4:54 P

P1 Balance Sheet - Assets & Other Debits - Test LPC (UAT 14)

UTILITY PLANT					
Description	Item		June FY2020	June FY2019	Info
ELECTRIC PLANT	1	\$	18,060,167.67	\$ 17,234,980.20	i
LESS DEPRECIATION	2	\$	4,675,380.35	\$ 4,336,333.93	i
TOTAL	3	\$	13,384,787.32	\$ 12,898,646.27	i
UNAMORTIZED ACQUISITION ADJUSTMENT	4	\$	0.00	\$ 0.00	i
OTHER UTILITY PLANT - NET	5	\$	768.00	\$ 0.00	i
TOTAL PLANT - NET	6	\$	13,385,555.32	\$ 12,898,646.27	i

OTHER PROPERTY AND INVESTMENTS					
Description	Item		June FY2020	June FY2019	Info
NON-UTILITY PROPERTY - NET	7	\$	55.00	\$ 459,750.32	i

TVA		FIRST		Financial Information & Regulatory System Tool		Whobrey, Justin	
815 - Test LPC (UAT 14)		FY2020		June		Status: Submitted	
Home		Admin		Manage Data		Print Report	
Reopen		Reviewed					

Least updated by: jwhobrey@tva.gov on Thursday, June 3, 2021 at 10:55 AM

P2 Balance Sheet - Liabilities & Other Credits - Test LPC (UAT 14)

CAPITAL							
Description	Item	June FY2020	June FY2019	Info			
MEMBERSHIP CERTIFICATES	20	\$ 20,399.98	\$ 19,870.00				

EARNINGS REINVESTED IN SYSTEM ASSETS							
Description	Item	June FY2020	June FY2019	Info			
END OF PREVIOUS YEAR	-	\$ 6,820,498.10	\$ 0.00				
RETAINED EARNINGS ADJUSTMENT	-	\$ 8,000.00	\$ 6,424,999.55				
BEGINNING OF YEAR	23	\$ 6,828,498.10	\$ 6,424,999.55				
CURRENT YEAR	24	\$ 621,771.19	\$ 295,508.55				
TOTAL	35	\$ 7,447,269.29	\$ 6,820,498.10				

LONG-TERM DEBT							
Description	Item	June FY2020	June FY2019	Info			
RUB	26	\$ 1,456,819.14	\$ 1,512,210.80				
DFC	27	\$ 2,297,879.97	\$ 3,445,147.20				
COBANK	28	\$ 400,060.90	\$ 506,152.99				
BONDS AND OTHER LONG-TERM DEBT	29.1	\$ 846,745.74	\$ 491,992.94				
TVA	29.2	\$ 222.00	\$ 8,095.01				
DEBT PREMIUM AND DISCOUNT	40	\$ 0.00	\$ 0.00				
TOTAL	41	\$ 6,001,721.75	\$ 5,953,428.78				

Last updated by jwhobrey@ira.gov on Thursday, June 3, 2021 at 10:02 AM

P3 Revenue & Expense Statement - Test LPC (UAT 14)

OPERATING REVENUE

Description	Item	June FY2020	Year to Date	Info
ELECTRIC SALES REVENUE (PAGE 7, ITEM 322)	59	\$ 640,970.99	\$ 8,227,665.26	i
REVENUE FROM LATE PAYMENTS	60	\$ 599.00	\$ 41,147.99	i
MISCELLANEOUS SERVICE REVENUE	61	\$ 2,879.63	\$ 26,792.06	i
RENT FROM ELECTRIC PROPERTY	62	\$ 8,030.73	\$ 55,848.09	i
OTHER ELECTRIC REVENUE	63	\$ 795.77	\$ 4,972.89	i
TOTAL OPERATING REVENUE	64	\$ 650,276.12	\$ 8,356,626.23	i

PURCHASED POWER

Description	Item	June FY2020	Year to Date	Info
TOTAL POWER COST (PAGE 7, ITEM 342)	65	\$ 471,963.50	\$ 5,678,012.43	i

OPERATING EXPENSE

Description	Item	June FY2020	Year to Date	Info
TRANSMISSION EXPENSE	66	\$ 0.00	\$ 0.00	i
DISTRIBUTION EXPENSE	67	\$ 32,707.25	\$ 400,203.92	i
CUSTOMER ACCOUNTS EXPENSE	68	\$ 21,403.91	\$ 238,646.30	i
CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	69	\$ 8,654.00	\$ 91,688.41	i
SALES EXPENSE	70	\$ 1,589.56	\$ 16,229.88	i
ADMINISTRATIVE AND GENERAL EXPENSE	71	\$ 21,842.13	\$ 199,504.35	i
OPERATING EXPENSE	72	\$ 86,148.85	\$ 946,272.86	i

Last updated by johobrey@tva.gov on Friday, September 10, 2021 at 6:53 PM

P7 Statistical/Purchased Power - Test LPC (UAT 14)

STATISTICAL DATA - REVENUE

Class of Service	Item	June FY2020	Year to Date	Info
RESIDENTIAL	100	\$ 442,357.35	\$ 5,551,642.70	i
GEN. POWER - 50 KW & UNDER	101	\$ 63,726.79	\$ 792,015.44	i
GEN. POWER - OVER 50 KW	102	\$ 125,379.89	\$ 1,744,652.04	i
STREET AND ATHLETIC - CODES 72, 73 & 74	103	\$ 1,005.45	\$ 12,109.09	i
OUTDOOR LIGHTING - CODES 75, 77 & 78	104	\$ 12,582.68	\$ 151,535.16	i
SUBTOTAL	330	\$ 655,063.16	\$ 8,241,957.43	i
UNBILLED REVENUE	331	\$ (14,092.17)	\$ (14,092.17)	i
TOTAL (PAGE 3, ITEM 59)	332	\$ 640,970.99	\$ 8,227,865.26	i

STATISTICAL DATA - KILOWATT-HOURS SOLD

Class of Service	Item	June FY2020	Year to Date	Info
RESIDENTIAL	107	3,775,617	48,538,481	i
GEN. POWER - 50 KW & UNDER	108	450,231	5,454,895	i
GEN. POWER - OVER 50 KW	109	1,241,964	17,403,507	i
STREET AND ATHLETIC - CODES 72, 73 & 74	110	6,735	82,605	i
OUTDOOR LIGHTING - CODES 75, 77 & 78	111	55,203	689,099	i
TOTAL	335	5,625,850	72,169,587	i
KILOWATT-HOURS FOR OWN USE	112	0	0	i
TOTAL KILOWATT-HOURS SOLD AND USED	114	5,625,850	72,169,587	i
KILOWATT-HOURS IN UNBILLED REVENUE (ITEMS 331) ABOVE	336	0	0	i

Annual Report Form

Page 4 (Automatically populated)

TVA FIRST		Financial Information & Regulatory System Tool		Whobrey, Justin	
B15 - Test LPC (UAT 14)		FY2020		June	
Status: Submitted		Home		Admin	
Manage Data		Print Report		Reopen	
Reviewed		Last updated by: jwhobrey@tva.gov on Monday, June 7, 2021 at 6:54 PM			
P4 Statement of Cash Flows - Test LPC (UAT 14)					
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES					
Description	June FY2020	June FY2019			Info
NET INCOME	\$ 621,771.19	\$ 395,508.53			
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH:					
DEPRECIATION	\$ 534,802.39	\$ 489,208.96			
AMORTIZATION OF:					
ACQUISITION ADJUSTMENT	\$ 0.00	\$ 0.00			
ADDITIONS TO TVA LEASES	\$ 0.00	\$ 0.00			
DEBT PREMIUM OR DISCOUNT	\$ 0.00	\$ 0.00			
CHANGES IN CURRENT AND DEFERRED ITEMS:					
ACCOUNTS RECEIVABLE	\$ 69,590.34	\$ (572,146.47)			
MATERIALS AND SUPPLIES	\$ 11,182.68	\$ (106,445.95)			
PREPAYMENTS AND OTHER CURRENT ASSETS	\$ 6,241.79	\$ (282,266.03)			
DEFERRED DEBITS	\$ 39,472.36	\$ (146,016.69)			
ACCOUNTS PAYABLE	\$ (77,072.37)	\$ 994,120.66			
CUSTOMER DEPOSITS	\$ (368.89)	\$ 257,924.99			
TAXES AND INTEREST ACCRUED	\$ (11,351.71)	\$ 84,258.84			
OTHER CURRENT LIABILITIES	\$ 4,983.23	\$ 123,280.62			
DEFERRED CREDITS	\$ 0.00	\$ 0.00			
RETAINED EARNINGS ADJUSTMENTS	\$ 5,000.00	\$ 6,424,969.55			
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 1,202,831.01	\$ 7,561,407.03			

P5 Operating & Maintenance Expense I - Test LPC (UAT 14)

Last updated by jwhobrey@tva.com on Thursday, June 3, 2021 at 12:25 PM

TRANSMISSION						
Acct.	Operating Expense Description	Expenses June FY2020	Expenses June FY2019	Payroll June FY2020	Payroll June FY2019	Info
560	SUPERVISION AND ENGINEERING	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
561	LOAD DISPATCHING	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
562	STATION EXPENSE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
563	OVERHEAD LINE EXPENSE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
564	UNDERGROUND LINE EXPENSE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
566	MISCELLANEOUS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
567	RENTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
(600)	TOTAL TRANSMISSION OPERATING EXPENSE (PAGE 3, ITEM 66)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i

DISTRIBUTION						
Acct.	Operating Expense Description	Expenses June FY2020	Expenses June FY2019	Payroll June FY2020	Payroll June FY2019	Info
580	SUPERVISION AND ENGINEERING	\$ 18,000.00	\$ 23,463.77	\$ 10,000.00	\$ 11,719.73	i
581	LOAD DISPATCHING	\$ 9,900.00	\$ 7,809.71	\$ 3,000.00	\$ 3,569.06	i
582	STATION EXPENSE	\$ 4,403.27	\$ 2,468.66	\$ 1,200.00	\$ 1,201.16	i
583	OVERHEAD LINE EXPENSE	\$ 200,000.00	\$ 215,671.91	\$ 80,000.00	\$ 85,808.14	i
584	UNDERGROUND LINE EXPENSE	\$ 2,500.00	\$ 60.12	\$ 1,500.00	\$ 0.00	i
585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
586	METER EXPENSE	\$ 125,000.00	\$ 118,276.91	\$ 40,000.00	\$ 51,005.21	i
587	CUSTOMER INSTALLATION EXPENSE	\$ 6,000.00	\$ 6,395.52	\$ 2,000.00	\$ 2,421.52	i
588	MISCELLANEOUS	\$ 30,000.00	\$ 42,715.79	\$ 10,000.00	\$ 11,268.23	i

P6 Operating & Maintenance Expense II - Test LPC (UAT 14)

ADMINISTRATIVE & GENERAL

Acct.	Operating Expense Description	Expenses June FY2020	Expenses June FY2019	Payroll June FY2020	Payroll June FY2019	Info
920	ADMINISTRATIVE AND GENERAL SALARIES	\$ 110,000.00	\$ 111,480.60	\$ 55,000.00	\$ 55,600.07	i
921	OFFICE SUPPLIES AND EXPENSE	\$ 28,000.00	\$ 28,841.27	\$ 0.00	\$ 0.00	i
922	ADMINISTRATIVE EXPENSE TRANSFERRED - CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
923	OUTSIDE SERVICES EMPLOYED	\$ 5,000.00	\$ 5,167.87	\$ 0.00	\$ 0.00	i
924	PROPERTY INSURANCE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
925	INJURIES AND DAMAGES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
926	EMPLOYEE PENSIONS AND BENEFITS	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ 2,044.06	i
927	FRANCHISE REQUIREMENTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
928	REGULATORY COMMISSION EXPENSE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
929	DUPLICATE CHARGES - CREDIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
990	MISCELLANEOUS GENERAL EXPENSE	\$ 51,004.25	\$ 50,725.75	\$ 8,000.00	\$ 4,846.01	i
991	RENTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
(625)	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE (PAGE 5, ITEM 71)	\$ 201,004.35	\$ 201,165.59	\$ 63,000.00	\$ 62,240.14	i
(630)	TOTAL OPERATING EXPENSE (PAGE 3, ITEM 72)	\$ 950,272.86	\$ 1,001,506.45	\$ 318,920.00	\$ 343,510.58	i

TRANSMISSION

Acct.	Maintenance Expense Description	Expenses June FY2020	Expenses June FY2019	Payroll June FY2020	Payroll June FY2019	Info
568	SUPERVISION AND ENGINEERING	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
569	MAINTENANCE OF STRUCTURES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i

Page 8

P8 Modified Street Lighting - Test LPC (UAT 14)

MODIFIED STREET LIGHTING COMPUTATION

Town	Cost of Lamps & Glassware	kWh From Stat. Reg.	Allowance kWh x .003	Excess To Be Billed	Info
example town	\$ 0.00	\$ 0	\$ 0.00	\$ 0.00	i
example test	\$ 10.00	\$ 10	\$ 0.03	\$ 9.97	i
example town 2	\$ 250.00	\$ 84,000	\$ 102.00	\$ 148.00	i
	\$ 260.00	\$ 34,010	\$ 102.03	\$ 157.97	i

FWA | **FIRST** Financial Information & Regulatory System Tool Whobrey, Justin

915 - Test LPC (UAT 14) | FY2020 | Annual | Status: Open | Home | Admin | Manage Data | Print Report

Validate

P9 Electric Plant I - Test LPC (UAT 14) Last updated by jwhobrey@one.gov on Thursday, June 3, 2021 at 10:58 AM

INTANGIBLE

Acct.	Description	Balance Beg. of Year	Additions +	Retirements -	Reclassifications Debit +	Reclassifications Credit -	Balance End of Year	Info
201	ORGANIZATION	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
202	FRANCHISES AND CONSENTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
203	MISCELLANEOUS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
(750)	TOTAL INTANGIBLE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i

PRODUCTION

Item	Description	Balance Beg. of Year	Additions +	Retirements -	Reclassifications Debit +	Reclassifications Credit -	Balance End of Year	Info
755	TOTAL PRODUCTION	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i

TRANSMISSION

Acct.	Description	Balance Beg. of Year	Additions +	Retirements -	Reclassifications Debit +	Reclassifications Credit -	Balance End of Year	Info
250	LAND AND LAND RIGHTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
251	CLEARING LAND AND RIGHTS OF WAY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
252	STRUCTURES AND IMPROVEMENTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
253	STATION EQUIPMENT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
254	TOWERS AND FIXTURES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
255	POLES AND FIXTURES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
256	OVERHEAD CONDUCTORS AND DEVICES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
257	UNDERGROUND CONDUIT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
258	UNDERGROUND CONDUCTORS AND DEVICES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i
259	ROADS AND TRAILS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i

Whobrey, Justin										
\$15 - Test LPC (UAT 14) FY2020 Annual Status: Open Home Admin Manage Data Print Report Validate										
P10 Electric Plant II - Test LPC (UAT 14) Last updated by jwhobrey@tva.gov on Friday, September 10, 2021 at 0:52 PM										
GENERAL										
Acct.	Description	Balance Beg. of Year	Additions +	Retirements -	Reclassifications Debit +	Reclassifications Credit -	Balance End of Year	Info		
999	LAND AND LAND RIGHTS	\$ 26,826.18	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 26,826.18	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
990	STRUCTURES AND IMPROVEMENTS	\$ 299,162.93	\$ 902.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 300,065.43	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
991	OFFICE FURNITURE AND EQUIPMENT	\$ 292,729.69	\$ 26,427.97	\$ 0.00	\$ 0.00	\$ 0.00	\$ 299,157.66	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
992	TRANSPORTATION EQUIPMENT	\$ 150,411.10	\$ -40,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 190,411.10	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
999	STORES EQUIPMENT	\$ 6,468.54	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,468.54	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
994	TOOLS SHOP AND GARAGE EQUIPMENT	\$ 68,379.77	\$ 6,999.96	\$ 0.00	\$ 0.00	\$ 0.00	\$ 75,379.73	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
995	LABORATORY EQUIPMENT	\$ 2,765.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,765.04	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
996	POWER OPERATED EQUIPMENT	\$ 517,533.45	\$ 60,843.59	\$ 48,744.00	\$ 0.00	\$ 0.00	\$ 529,633.04	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
997	COMMUNICATION EQUIPMENT	\$ 21,744.29	\$ 25.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 21,769.29	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
998	MISCELLANEOUS EQUIPMENT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
999	OTHER TANGIBLE PROPERTY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(770)	TOTAL GENERAL	\$ 1,352,020.99	\$ 145,189.02	\$ 48,744.00	\$ 0.00	\$ 0.00	\$ 1,448,466.01	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
101	TOTAL PLANT IN SERVICE	\$ 16,532,375.17	\$ 1,309,720.06	\$ 397,315.71	\$ 0.00	\$ 0.00	\$ 17,444,779.52	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
102	ELECTRIC PLANT PURCHASED OR SOLD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
104	ELECTRIC PLANT LEASED TO OTHERS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
105	ELECTRIC PLANT FOR FUTURE USE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
107	CONSTRUCTION WORK IN PROGRESS	\$ 702,604.95	\$ (55,235.36)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 647,369.59	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(775)	TOTAL OTHER ELECTRIC PLANT	\$ 702,604.95	\$ (55,235.36)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 647,369.59	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(780)	TOTAL ELECTRIC PLANT (PAGE 1, ITEM 1)	\$ 17,234,980.12	\$ 1,254,484.70	\$ 397,315.71	\$ 0.00	\$ 0.00	\$ 18,092,149.11	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

TVA FIRST Financial Information & Regulatory System Tool														Whobrey, Justin	
815 - Test LPC (UAT 1-0) - FY2020 - Annual - Status: Open														Home Admin Manage Data - Print Report	
Validated															
P11 Accumulated Depreciation - Test LPC (UAT 14)															
ACCUMULATED PROVISION FOR DEPRECIATION - TRANSMISSION															
Acct.	Depc Rate	Balance Beg. of Year	Accrual +	Original Cost -	Removal Cost -	Salvage +	Other Entries Debit -	Other Entries Credit +	Balance End of Year	% Depc	Info				
250	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
251	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
252	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
253	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
254	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
255	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
256	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
257	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
258	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
259	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
(785)		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
ACCUMULATED PROVISION FOR DEPRECIATION - DISTRIBUTION															
Acct.	Depc Rate	Balance Beg. of Year	Accrual +	Original Cost -	Removal Cost -	Salvage +	Other Entries Debit -	Other Entries Credit +	Balance End of Year	% Depc	Info				
260	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
261	% 4.0	\$ 0.00	\$ 50.00	\$ 200.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ (150.00)	%	77.00				
262	% 3.0	\$ 450,578.02	\$ 14,963.80	\$ 5,844.91	\$ 0.00	\$ 5,075.00	\$ 0.00	\$ 0.00	\$ 464,771.91	%	28.00				
263	%	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	%	0.00				
264	% 3.0	\$ 770,580.96	\$ 174,510.26	\$ 204,054.99	\$ 112,551.92	\$ 226,379.37	\$ 0.00	\$ 0.00	\$ 861,893.58	%	15.00				

P13 Electric Plant Acquisition Adjustments - Test LPC (UAT 14)

ELECTRIC PLANT ACQUISITION ADJUSTMENTS (ACCOUNT 114)

Description	Amount	Info
BALANCE BEGINNING OF YEAR	\$ 0.00	i
ADDITIONS DURING YEAR (AS BELOW)	\$ 0.00	i
TOTAL	\$ 0.00	i
CHARGED TO EXPENSE (ACCOUNT 406) (PAGE 2, ITEM 78)	\$ 0.00	i
OTHER REDUCTIONS (EXPLAIN BELOW)	\$ 0.00	i
BALANCE END OF YEAR (PAGE 1, ITEM 4)	\$ 0.00	i

ELECTRIC PLANT PURCHASED THIS YEAR

Description	Plant Information	Plant Information	Total	Info
FROM WHOM PROPERTY ACQUIRED (ABBREVIATE)	<input type="text"/>	<input type="text"/>		i
DATE ACQUIRED	<input type="text"/>	<input type="text"/>		i
ORIGINAL COST	\$ 0.00	\$ 0.00	\$ 0.00	i
CORRECTIONS TO DATE	\$ 0.00	\$ 0.00	\$ 0.00	i
TOTAL ORIGINAL COST	\$ 0.00	\$ 0.00	\$ 0.00	i
DEPRECIATION RESERVE AT ACQUISITION	\$ 0.00	\$ 0.00	\$ 0.00	i
CORRECTIONS TO DATE	\$ 0.00	\$ 0.00	\$ 0.00	i
TOTAL DEPRECIATION RESERVE	\$ 0.00	\$ 0.00	\$ 0.00	i
BASE CONTRACT PURCHASE PRICE	\$ 0.00	\$ 0.00	\$ 0.00	i
NET ADDITIONS	\$ 0.00	\$ 0.00	\$ 0.00	i
ACQUISITION EXPENSE	\$ 0.00	\$ 0.00	\$ 0.00	i

FIRST Financial Information & Regulatory System Tool											
P14 Investments - Test LPC (UAT 14)											
INVESTMENTS IN ASSOCIATED COMPANIES											
Acct.	Description	Restrict	Balance End of Year (page 1, Item 8)	Income (acct. 415, page 14)	Gain or (Loss) on Sales (acct. 415, page 14)	Info					
123	Restricted Account for Training Example	Yes No	\$ 270,882.94	\$ 23,684.54	\$ 0.00	Info					
124	Unrestricted Example for Training Example	Yes No	\$ 374,003.21	\$ 97,584.36	\$ 0.00	Info					
124	Restricted Example of Fund for Training	Yes No	\$ 166,662.67	\$ 26,320.66	\$ 0.00	Info					
123	Needs Deleted - Add example of Investment	Yes No	\$ 0.00	\$ 0.00	\$ 0.00	Info					
123	Example for training 5	Yes No	\$ 100.00	\$ 0.00	\$ 0.00	Info					
			\$ 811,148.82	\$ 87,599.56	\$ 0.00	Info					
INVESTMENTS OF FUNDS OTHER THAN GENERAL FUNDS											
Acct.	Description	Restrict	Balance End of Year (page 15)	Income (acct. 415, page 14)	Gain or (Loss) on Sales (acct. 415, page 14)	Info					
126	Restricted Account for Training Example 1	Yes No	\$ 226,425.14	\$ 0.00	\$ 0.00	Info					
126	Unrestricted Example for Training Example 2	Yes No	\$ 147,280.70	\$ 0.00	\$ 0.00	Info					
126	Restricted Example of Fund for Training 3	Yes No	\$ 44,855.14	\$ 0.00	\$ 0.00	Info					
-		Yes No	\$ 0.00	\$ 0.00	\$ 0.00	Info					
			\$ 417,510.98	\$ 0.00	\$ 0.00	Info					

FIRST Financial Information & Regulatory System Tool											
P15 Special Funds - Test LPC (UAT 14)											
SPECIAL FUNDS											
Description	Acct. 125 Total Sinking Funds (Page 1, Item 9)	Acct. 126 Depreciation Funds (Page 1, Item 10)	Acct. 128 Construction Funds (Page 1, Item 12)	Acct. 129 Total Other Special Funds (Page 1, Item 12)	Total of All Special Funds	Info					
CASH INCLUDED IN FUND END OF YEAR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Info					
INVESTMENTS IN FUND END OF YEAR (PAGE 14)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 417,510.98	\$ 417,510.98	Info					
BALANCE OF FUND END OF YEAR (PAGE 1)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 417,510.98	\$ 417,510.98	Info					
AUTHORITY CREATING FUND	Other (Explain)	-	-	State		Info					
MINIMUM BALANCE & EXPLANATION OF BALANCES											
Description	Minimum Balance Required	Explanation	Info								
SINKING FUNDS (ACCT. NO. 125)	\$ 0.00		Info								
DEPRECIATION FUNDS (ACCT. NO. 126)	\$ 0.00		Info								
CONSTRUCTION FUNDS (ACCT. NO. 128)	\$ 0.00		Info								
OTHER FUNDS (ACCT. NO. 129)	\$ 400,000.00	new min. balance per State	Info								
NON-UTILITY PROPERTY (ACCT. 121)											
Property Description	Property Location	Date Acquired	Book Cost	Net Income (Acct. 418 - Page 14)	Info						
			\$ 0.00	\$ 0.00	Info						
			\$ 0.00	\$ 0.00	Info						

P16 Other Income/Receivables - Test LPC (UAT 14)

OTHER INCOME

Acct.	Description	Amount	Info
415	REVENUE FROM MERCHANDISING, JOBBING, ETC.	\$ 6.71	
416	COST AND EXPENSE OF MERCHANDISING, ETC.	\$ 122.69	
417	INCOME FROM NONUTILITY OPERATIONS - NET OF EXPENSE	\$ 9,020.85	
418	NONOPERATING RENTAL INCOME - NET OF EXPENSE (PAGE 15)	\$ 0.00	
419	INTEREST AND DIVIDEND INCOME (PAGE 14)	\$ 100,485.85	
419.1	INTEREST CHARGED TO CONSTRUCTION	\$ 0.00	
421	MISCELLANEOUS NONOPERATING INCOME - NET OF EXPENSE	\$ (209.41)	
(845)	TOTAL OTHER INCOME (PAGE 9, ITEM 83)	\$ 109,171.07	


OTHER INCOME - EXPLANATION ACCT. NO. 417 AND 421

Acct. No. 417 Description	417 Amount	Acct. No. 421 Description	421 Amount	Info
<input type="text" value="explanation to describe 417 amount for training"/> <input type="checkbox"/>	\$ 9,020.85	<input type="text" value="explanation to describe 421 amount for training"/> <input type="checkbox"/>	\$ (209.41)	
<input type="text" value="\$ 9,020.85"/> <input type="checkbox"/>		<input type="text" value="\$ (209.41)"/> <input type="checkbox"/>		

[Add Row](#)

MISCELLANEOUS INCOME DEDUCTIONS

Acct.	Description	Amount	Info
425	MISCELLANEOUS AMORTIZATION	\$ 1,163.76	
426	MISCELLANEOUS INCOME DEDUCTIONS	\$ 0.00	
(850)	TOTAL MISCELLANEOUS INCOME DEDUCTIONS (PAGE 9, ITEM 85)	\$ 1,163.76	


FIRST
Financial Information & Regulatory System Tool
Whobrey, Justin

815 - Test LPC (UAT 14)
FY2020
Annual
Status: Open
Home
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P17 Current & Accrued Assets/Def. Debits - Test LPC (UAT 14)

Last updated by jwhobrey@tn.gov on Tuesday, January 19, 2021 4:51:17 AM

MATERIALS & SUPPLIES

Acct.	Description		Amount		Info
154	PLANT MATERIALS AND OPERATING SUPPLIES	\$	94,151.09	<input type="checkbox"/>	i
155	MERCHANDISE	\$	1,112.18	<input type="checkbox"/>	i
156	OTHER MATERIALS AND SUPPLIES	\$	0.00	<input type="checkbox"/>	i
163	STORES EXPENSE UNDISTRIBUTED	\$	0.00	<input type="checkbox"/>	i
(855)	TOTAL MATERIALS AND SUPPLIES (PAGE 1, ITEM 16)	\$	95,263.27	<input type="checkbox"/>	i


PHYSICAL INVENTORY INFORMATION

Date of Physical Inventory		Over		Short		Info
09-31-2020	<input type="checkbox"/>	2.00	<input type="checkbox"/>	0.00	<input type="checkbox"/>	i

Add Row

PREPAYMENTS

Acct.	Description		Amount		Info
165	PREPAID INSURANCE	\$	44,270.91	<input type="checkbox"/>	i
165	PREPAID EMPLOYEE PENSION PLAN	\$	18,925.24	<input type="checkbox"/>	i
165	PREPAID TAXES (PAGE 29)	\$	0.00	<input type="checkbox"/>	i
165	PREPAID RENTS	\$	0.00	<input type="checkbox"/>	i
165	OTHER PREPAYMENTS	\$	17,461.56	<input type="checkbox"/>	i
	TOTAL PREPAYMENTS (PAGE 1, ITEM 17)	\$	80,657.71	<input type="checkbox"/>	i


Whobrey, Justin

\$15-Test LPC (UAT 14)
FY2020
Annual
Status: Open
Home
Admin
Manage Data
Print Report

[Validate](#)

Last updated by jwhobrey@tn.gov on Tuesday, January 15, 2021 at 9:18 AM

P18 Customer Advances & Insurance - Test LPC (UAT 14)

CUSTOMER ADVANCES FOR CONSTRUCTION - REFUNDABLE

Acct.	Beginning Balance	Additions	Refunds	Confiscations*	Ending Balance (page 2, Item 95)	Amount Maturing Next Year	Info
TOTAL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	i

CONFISCATED ADVANCES

FERC Account Number	Credit Amount	Info
<input type="text"/>	\$ 0.00	i

[Add Row](#)

REFUNDABLE CUSTOMER ADVANCES FOR CONSTRUCTION POLICY

Description	Info
<input type="text"/>	i


NON-REFUNDABLE CONTRIBUTIONS IN AID OF CONSTRUCTION POLICY

Acct.	Credit Amount	Info
107	45,492.65	i

[Add Row](#)

NON-REFUNDABLE POLICY

Non-Refundable Contributions	Info
<input type="text"/>	i


Whobrey, Justin

815 - Test LPC (UAT 14)
FY2020
Annual
Status: Open
Home
Admin
Manage Data
Print Report

[Validate](#)

Last updated by pm16h@tva.gov on Wednesday, October 13, 2021 at 8:24 PM

P19 Bonds & Other Long-Term Debt Overview (Acct. No. 221) - Test LPC (UAT 14)

SUMMARY OF BONDS & OTHER LONG-TERM DEBT (ACCT. NO. 221)

	Link to Details	Name of Issue	Date of Issue	Amount of Original Issue	Type	Purpose	Info
	View Details	01-XXXX	10-20-2015	\$ 750,000.00	Revenue 221	Example for Training	i
				\$ 750,000.00			i

[Add Row](#)

DETAIL OF BONDS & OTHER LONG-TERM DEBT (ACCT. NO. 221)

Name of Issue	Date of Issue	Amount of Original Issue	Type	Purpose	Info
01-XXXX	10-20-2015	\$ 750,000.00	Revenue 221	Example for Training	i

PRINCIPAL DATA & INTEREST ACCRUED DETAIL (ACCT. NO. 221)

Principal Data Description	Principal Data Amount	Interest Accrued Description	Interest Accrued Amount	Info
BALANCE BEGINNING OF YEAR	\$ 0.00	ACCRUED BEGINNING OF YEAR	\$ 0.00	i
ISSUED DURING YEAR	\$ 0.00	ACCRUED DURING YEAR (427.3)	\$ 0.00	i
TOTAL	\$ 0.00	TOTAL	\$ 0.00	i
BONDS RETIRED THIS YEAR	\$ 0.00	PAYMENTS DURING YEAR	\$ 0.00	i
BALANCE END OF YEAR	\$ 0.00	BALANCE END OF YEAR	\$ 0.00	i
INCLUDE MATURED OF (239)	\$ 0.00	INCLUDE MATURED OF (240)	\$ 0.00	i
BALANCE LESS MATURED (221)	\$ 0.00	BALANCE LESS MATURED (237.3)	\$ 0.00	i

MATURITY SCHEDULE

Calendar Year	Maturity Amount	Interest Rate	Info
	\$ 0.00	0.00 %	i

Link to Details	Name of Issue	Date of Issue	Amount of Original Issue	Type	Purpose	Info
View Details	Summary Of Loan	05-05-2012	\$ 900,000.00	Other 228 *	Loans for improvement to the service of communities	i
View Details	Long-Term Debt	05-05-2020	\$ 2,000,000.00	Other 228 *	Example for training	i
View Details	Long-Term Debt	01-01-2000	\$ 1,000,000.00	General Obligation 228 *	Example for training	i
			\$ 3,900,000.00			i

Name of Issue	Date of Issue	Amount of Original Issue	Type	Purpose	Info
Summary Of Loan	05-05-2012	\$ 900,000.00	Other 228 *	Loans for improvement to the service of communities	i

Principal Data Description	Principal Data Amount	Interest Accrued Description	Interest Accrued Amount	Info
BALANCE BEGINNING OF YEAR	\$ 481,882.84	ACCRUED BEGINNING OF YEAR	\$ 1,882.45	i
ISSUED DURING YEAR	\$ 0.00	ACCRUED DURING YEAR (427.8)	\$ 0.00	i
TOTAL	\$ 481,882.84	TOTAL	\$ 1,882.45	i
BONDS RETIRED THIS YEAR	\$ 0.00	PAYMENTS DURING YEAR	\$ 0.00	i
BALANCE END OF YEAR	\$ 481,882.84	BALANCE END OF YEAR	\$ 1,882.45	i
INCLUDE MATURED OF (229)	\$ 0.00	INCLUDE MATURED OF (240)	\$ 0.00	i
BALANCE LESS MATURED (228)	\$ 481,882.84	BALANCE LESS MATURED (237.3)	\$ 1,882.45	i

Note Number	Date of Note	Int. Rate %	Term of Note (YRS)	Paid Monthly	Date Payments Begin	Amount of Allotment	Balance Due on Allotment (Acct. 224.2)	Amount Repaid This Year - Principal	Amount Repaid This Year - Interest	Amount Repaid This Year - Deferred Interest	Outstanding End of Year Excluding Cushion of Credit	Info
55-5555	10-20-2011	3.50	20	Yes	12-15-2011	\$ 750,000.00	\$ 0.00	\$ 2,000.00	\$ 65,439.00	\$ 50.00	\$ 1,458,819.11	i
						\$ 750,000.00	\$ 0.00	\$ 2,000.00	\$ 65,439.00	\$ 50.00	\$ 1,458,819.11	i

FIRST Financial Information & Regulatory System Tool

Whobrey, Justin

115 - Test LPC (UAT 14)
FY2020
Annual
Status: Open
Home Admin Manage Data Print Report

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Last updated by jwhobrey@tva.gov on Friday, January 22, 2021 at 4:37 AM

P22 Summary of LTD-CFC/COBANK - Test LPC (UAT 14)

SUMMARY OF LONG-TERM DEBT - CFC

Note Number	Date of Note	Int. Rate %	Term of Note (YRS)	Amount of Loan Approved	Unadvanced Loan	Amount Repaid This Year for Regular Billings - Principal	Amount Repaid This Year for Regular Billings - Interest	Outstanding End of Year	RIS Loan Supplemented - Note Number	RIS Loan Supplemented - %	Info
09-05678	01-01-2016	4.00	19	\$ 2,511,158.75	\$ 0.00	\$ 200.00	\$ 50,000.00	\$ 2,000,000.00		0.00	Info
04-61234	02-02-2017	4.00	0	\$ 376,000.00	\$ 0.00	\$ 0.00	\$ 50,678.26	\$ 297,873.97		0.00	Info
				\$ 3,886,158.75	\$ 0.00	\$ 200.00	\$ 100,678.26	\$ 3,297,873.97			Info

[Add Row](#)

SUMMARY OF LONG-TERM DEBT - COBANK

Note Number	Date of Note	Int. Rate %	Term of Note (YRS)	Amount of Loan Approved	Unadvanced Loan	Amount Repaid This Year for Regular Billings - Principal	Amount Repaid This Year for Regular Billings - Interest	Outstanding End of Year	RIS Loan Supplemented - Note Number	RIS Loan Supplemented - %	Info
01-0345	12-15-2010	6.00	20	\$ 60,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,627.69	14123	2.75	Info
02-0456	01-01-2000	6.00	20	\$ 172,125.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 67,149.28		0.00	Info
03-4567	01-01-2005	4.00	20	\$ 607,017.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 264,000.00	10055	2.75	Info
04-6789	05-05-2011	3.00	10	\$ 388,274.19	\$ 0.00	\$ 0.00	\$ 17,662.42	\$ 54,293.69		0.00	Info
				\$ 1,227,416.14	\$ 0.00	\$ 0.00	\$ 17,662.42	\$ 400,069.90			Info

[Add Row](#)

SUMMARY OF LONG-TERM DEBT - CFC AND/OR COBANK

Description	Amount of Loan Approved	Unadvanced Loan	Amount Repaid This Year for Regular Billings - Principal	Amount Repaid This Year for Regular Billings - Interest	Outstanding End of Year	Info
(650) TOTAL	\$ 5,113,574.89	\$ 0.00	\$ 200.00	\$ 118,360.68	\$ 3,697,934.87	Info

TVA FIRST		Financial Information & Regulatory System Tool		Whobrey, Justin	
815 - Test LPC (UAT 14) PY2020 Annual Status: Open Home Admin Manage Data Print Report				Validate	
P23 Long Term Debt - Test LPC (UAT 14) Last updated by jwhobrey@tva.gov on Friday, January 22, 2021 at 6:37 AM					
LONG-TERM DEBT - RUS PRINCIPAL DATA					
Acct.	Description	Amount			Info
224.1	LONG-TERM DEBT - RUS	\$ 1,456,819.14	<input type="checkbox"/>		i
224.2	UNADVANCED RUS ALLOTMENT - DEBIT (PAGE 21)	\$ 0.00	<input type="checkbox"/>		i
224.3	DEFERRED INTEREST - RUS	\$ 0.00	<input type="checkbox"/>		i
224.4	LONG-TERM DEBT - RUS - MATURED AND DEFERRED	\$ 0.00	<input type="checkbox"/>		i
224.5	CUSHION OF CREDIT - RUS - DEBIT	\$ 0.00	<input type="checkbox"/>		i
	NET BALANCE DUE RUS AS ABOVE (PAGE 2, ITEM 36)	\$ 1,456,819.14	<input type="checkbox"/>		i
	TOTAL ADDITIONS TO RUS LONG-TERM DEBT THIS YEAR (ITEM 132)	\$ (2,099,891.23)	<input type="checkbox"/>		i
	REPAYMENTS FOR THE YEAR EXCLUDING ADVANCE PAYMENTS (ITEM 143)	\$ 2,000.00	<input type="checkbox"/>		i
INTEREST ACCRUED - RUS					
Acct.	Description	Amount			Info
237.1	BALANCE BEGINNING OF YEAR (MATURED)	\$ 0.00	<input type="checkbox"/>		i
237.1	BALANCE BEGINNING OF YEAR	\$ (2,205.10)	<input type="checkbox"/>		i
237.1	ACCRUED DURING YEAR (ACCT. NO. 427.1) (PAGE 3, ITEM 87) (PAGE 26 SUMMARY)	\$ 69,048.22	<input type="checkbox"/>		i
237.1	REPAYMENTS THIS YEAR	\$ 65,439.00	<input type="checkbox"/>		i
237.1	BALANCE END OF YEAR (PAGE 2, ITEM 49) (PAGE 26 SUMMARY)	\$ 424.12	<input type="checkbox"/>		i
LONG-TERM DEBT - CFC PRINCIPAL DATA					
Acct.	Description	Amount			Info
223.1	SUBSCRIPTIONS TO CFC CAPITAL TERM CERTIFICATES - DEBIT	\$ 0.00	<input type="checkbox"/>		i
223.2	UNPAID SUBSCRIPTIONS TO CFC CAPITAL TERM CERTIFICATES - CREDIT	\$ 0.00	<input type="checkbox"/>		i

P24 Post Retirement & Other Debt - Test LPC (UAT 14)

PRINCIPAL DATA - POST RETIREMENT (ACCT. NO. 228)

Description	Date of Origination	Type	Balance Beginning of Year	Increases	Total	Decreases	Balance End of Year (Page 2, Item 39.2)	Info
		POST RETIREMENT 228	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
			\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

[Add Row](#)

PRINCIPAL DATA - TVA (ACCT. NO. 228)

Description	TVA Approval Date	Type	Balance Beginning of Year	Additions	Total	Repayments	Balance End of Year (Page 2, Item 39.3)	Info
		TVA 228	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
			\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

[Add Row](#)


INTEREST ACCRUED - TVA (ACCT. NO. 228)


Description	TVA Approval Date	Type	Accrued Beginning of Year	Accrued During Year (Page 25, 427.3)	Total	Payments During Year	Balance End of Year (Page 2, Item 42.1)	Info
		TVA 228	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
			\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	


[Add Row](#)

NOTES PAYABLE - PRINCIPAL OTHER (ACCT. NO. 231)

Description	Date of Origination	Type	Balance Beginning of Year	New Notes Issued During Year	Total	Notes Retired During Year	Balance End of Year (Page 2, Item 45.2)	Info
		OTHER NOTES PAYABLE 231	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
			\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

 Whobrey, Justin									
\$15 - Test LPC (UAT 14) FY2020 Annual Status: Open Home Admin Manage Data Print Report									
<small>Last updated by jwhobrey@tva.gov on Friday, January 22, 2021 at 6:27 AM</small>									
P25 Summary of Bonds & Other Long-Term Debt - Test LPC (UAT 14)									
PRINCIPAL DATA - BONDS (ACCT. NO. 221)									
Balance Beginning of Year	Issued During Year (Item 137)	Total	Bonds Retired This Year (Item 146)	Balance End of Year	Include Maturity of (239) (Item 147)	Balance Less Maturity (221)	Info		
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00			
PRINCIPAL DATA - OTHER LONG-TERM DEBT (ACCT. NO. 228)									
Balance Beginning of Year	Issued During Year (Item 137)	Total	Bonds Retired This Year (Item 146)	Balance End of Year	Include Maturity of (239) (Item 147)	Balance Less Maturity (221)	Info		
\$ 2,310,523.98	\$ 0.00	\$ 2,310,523.98	\$ 1,463,778.24	\$ 846,745.74	\$ 0.00	\$ 846,745.74			
PRINCIPAL DATA - TOTAL BOND (ACCT. NO. 221) & OTHER LONG-TERM DEBT (ACCT. NO. 228)									
Balance Beginning of Year	Issued During Year (Item 137)	Total	Bonds Retired This Year (Item 146)	Balance End of Year	Include Maturity of (239) (Item 147)	Balance Less Maturity (221) (Page 2, Item 39.1)	Info		
\$ 2,310,523.98	\$ 0.00	\$ 2,310,523.98	\$ 1,463,778.24	\$ 846,745.74	\$ 0.00	\$ 846,745.74			
INTEREST ACCRUED - BONDS (ACCT. NO. 221)									
Accrued Beginning of Year	Accrued During Year (Page 26, Item 90.1)	Total	Payments During Year	Balance End of Year	Include Maturity of (240) (Item 147)	Balance Less Maturity (237.3)	Info		
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00			
INTEREST ACCRUED - OTHER LONG-TERM DEBT (ACCT. NO. 228)									
Accrued Beginning of Year	Accrued During Year (Page 26, Item 90.1)	Total	Payments During Year	Balance End of Year	Include Maturity of (240) (Item 147)	Balance Less Maturity (237.3)	Info		
\$ 1,882.45	\$ 0.00	\$ 1,882.45	\$ 0.00	\$ 1,882.45	\$ 0.00	\$ 1,882.45			
INTEREST ACCRUED - TOTAL BOND (ACCT. NO. 221) & OTHER LONG-TERM DEBT (ACCT. NO. 228)									
Accrued Beginning of Year	Accrued During Year (Item 427.3)	Total	Payments During Year	Balance End of Year	Include Maturity of (240) (Item 147)	Balance Less Maturity (237.3)	Info		
\$ 1,882.45	\$ 0.00	\$ 1,882.45	\$ 0.00	\$ 1,882.45	\$ 0.00	\$ 1,882.45			
SUMMARY OF INTEREST LIABILITIES - LONG-TERM DEBT (ACCT. NO. 228)									

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815 - Test LPC (UAT 14) FY2020 Annual Status: Open Home Admin Manage Data Print Report									
Last updated by jwhobrey@tva.gov on Friday, January 22, 2021 at 6:27 AM									
P26 Notes Payable/Accounts Payable - Test LPC (UAT 14)									
NOTES PAYABLE									
Acct.	Principal Data	Amount	Acct.	Interest Accrued	Amount	Info			
231	BALANCE BEGINNING OF YEAR	\$ 0.00	431	ACCRUED BEGINNING OF YEAR	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
231	NEW NOTES ISSUED DURING YEAR	\$ 0.00	431	ACCRUED DURING YEAR (AS BELOW)	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
231	TOTAL	\$ 0.00	431	TOTAL	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
231	NOTES RETIRED DURING YEAR	\$ 0.00	431	PAYMENTS DURING YEAR	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
231	BALANCE END OF YEAR	\$ 0.00	431	BALANCE END OF YEAR (AS BELOW)	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
231	PORTION OF BALANCE TVA (PAGE 2, ITEM 45.1)	\$ 0.00				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
231	PORTION OF BALANCE NON-TVA (PAGE 2, ITEM 45.2)	\$ 0.00				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CUSTOMER DEPOSITS									
Acct.	Description	Amount	Info						
235	BALANCE ACCRUED INTEREST ON CUSTOMER DEPOSITS END OF YEAR	\$ 250,246.49	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
235	BALANCE CUSTOMER DEPOSITS END OF YEAR	\$ 5,811.39	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
235	TOTAL CUSTOMER DEPOSITS (PAGE 2, ITEM 47)	\$ 255,557.86	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SUMMARY OF ACCRUED INTEREST & INTEREST EXPENSE - BALANCE SHEET									
Acct.	Description	From Page No.	Acct.	Page No.	Item	Accrued End Of Year	Info		
221	BONDS	25	237.3	2	52.2	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
223	CPC	23	237.2	2	50	\$ 18,626.61	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
224	RUS	23	237.1	2	49	\$ 424.12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
229	COBANK	23	237.6	2	51	\$ 0.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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P27 Payments Ad Valorem/Tax Equivalent - Test LPC (UAT 14)

PAYMENTS OF AD VALOREM TAXES OR TAX EQUIVALENTS - STATES

To Whom Paid	Period Covered From	Period Covered To	Amount	Info
Test City 1	01-01-2020	12-31-2020	\$ 1,200.00	i
Test City 2			\$ 1,200.00	i
			\$ 2,500.00	i

[Add Row](#)


PAYMENTS OF AD VALOREM TAXES OR TAX EQUIVALENTS - COUNTIES

To Whom Paid	Period Covered From	Period Covered To	Amount	Info
Test County 1	01-01-2020	12-31-2020	\$ 51,814.68	i
Test County 2	01-01-2020	12-31-2020	\$ 66,705.97	i
			\$ 118,020.65	i

[Add Row](#)

PAYMENTS OF AD VALOREM TAXES OR TAX EQUIVALENTS - CITIES

To Whom Paid	Period Covered From	Period Covered To	Amount	Info
Test City 1	01-01-2020	12-31-2020	\$ 8,121.15	i
Test City 2	01-01-2020	12-31-2020	\$ 1,847.03	i
			\$ 9,978.18	i



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815 - Test LPC (UAT 14)
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P28 Computation Ad Valorem/Tax Equivalent - Test LPC (UAT 14)

BASIS FOR COMPUTATION OF ACCRUAL FOR AD VALOREM PROPERTY TAX OR TAX EQUIVALENT

Description	Info
Tax Equivalent	i

Period Begin Date	Period End Date	District	TIN Equalization Ratio	Rate Assessment Ratio	Tax Assessment or Valuation	Rate per \$100	Tax or Equivalent for Tax Period	Amount Applicable for Fiscal Year	Info
01-01-2020	12-31-2020	Test County			\$ 0.00		\$ 0.00	\$ 0.00	i
01-01-2020	12-31-2020	Test City			\$ 0.00		\$ 0.00	\$ 0.00	i
								\$ 0.00	i

[Add Row](#) [Remove Row](#)

P29 Taxes - Test LPC (UAT 14)

PREPAID TAXES

Testing Jurisdiction	% of Gross Revenue	Balance Beg. of Year	Payments	Period Covered From	Period Covered To	Writeoff-Acct. No.	Writeoff-Amount (add below)	Balance End of Year (page 17)	Info
	0.00	\$ 0.00	\$ 0.00			-	\$ 0.00	\$ 0.00	
		\$ 0.00	\$ 0.00				\$ 0.00	\$ 0.00	

[Add Row](#)

ACCRUED TAXES


Acct.	Kind of Tax	Balance Beg. of Year	Payments	Tax Expense Account 408	Transferred	Balance End of Year Account 236 (page 2, Item 46)	Info
408.1	PROPERTY	\$ 85,219.40	\$ 190,799.89	\$ 0.00	\$ 97,619.74	\$ 82,094.26	
408.2	U.S. SOCIAL SECURITY - UNEMPLOYMENT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
408.3	U.S. SOCIAL SECURITY - FICA	\$ 0.00	\$ 15,237.44	\$ 0.00	\$ 15,237.44	\$ 0.00	
408.4	STATE SOCIAL SECURITY - UNEMPLOYMENT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
408.5	GROSS RECEIPTS - STATE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
408.6	INCOME - STATE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
408.7	OTHER (LIST BELOW)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
(880)	TOTAL	\$ 85,219.40	\$ 146,036.32	\$ 0.00	\$ 112,857.18	\$ 82,094.26	
(885)	TAX EXPENSE FROM THE WRITEOFF OF PREPAID PRIVILEGE TAXES (AS ABOVE)			\$ 0.00			
(890)	TOTAL TAX EXPENSE FOR THE YEAR (PAGE 3, ITEM 79)			\$ 0.00			

P30 General Information - Test LPC (UAT 14)

Last updated by jwhobrey@tva.com on Thursday, June 3, 2021 at 1:17 PM

GENERAL INFORMATION

No.	Question	Answer	Info
1.	GIVE THE FORM OF MANAGEMENT OF ELECTRIC SYSTEM. (POWER BOARD, MAYOR AND COUNCIL, ETC.)	Utility Board	
2.	DOES MANAGEMENT EXERCISE CONTROL OVER ANY OTHER DEPARTMENTS OR LINES OF BUSINESS? IF YES, LIST IN TABLE A - JOINT OPERATIONS.	No	
3A.	GIVE THE STATUTES UNDER WHICH THE ELECTRIC SYSTEM WAS CREATED.	Test Statute for Training example	
3B.	GIVE THE STATUTES UNDER WHICH THE ELECTRIC SYSTEM IS CURRENTLY OPERATING IF DIFFERENT FROM THE ABOVE.	None	
4A.	WHAT BILLING SERVICE PROVIDER IS USED TO BILL CUSTOMER ACCOUNTS?	Central Service Assoc. (CSA)	
4B.	LIST IN-HOUSE PROGRAM OR OTHER VENDOR IF APPLICABLE.	None	
4C.	DURING THE FISCAL YEAR, WAS THE BILLING SYSTEM UPGRADED TO A NEW VERSION OR CONVERTED TO A NEW PROVIDER/PROGRAM?	No	
4D.	IF UPGRADED, WHAT IS THE NEW VERSION?	N/A	
5.	SERVICE PRACTICE POLICIES (SPPS) - DEPOSITS:		
5A.	ARE CUSTOMER DEPOSIT AMOUNTS DETERMINED PRIOR TO ESTABLISHMENT OF SERVICE LESS THAN OR EQUAL TO TWICE THE HIGHEST MONTHLY BILL FOR EACH RESPECTIVE RATE CLASS?	Yes	
5B.	DO DEPOSITS THAT ARE GREATER THAN ONE MONTH'S AVERAGE BILL FOR EACH RESPECTIVE RATE CLASS AND RETAINED LONGER THAN 12 MONTHS ACCRUE INTEREST?	Yes	
5C.	IS THE APPLICABLE INTEREST RATE IN THE LPC'S POLICY CONSISTENT WITH THE INTEREST RATE BEING APPLIED TO DEPOSITS?	Yes	
5D.	WHEN A DEPOSIT IS APPLIED TO THE FINAL BILL UPON TERMINATION OF SERVICE OR THE CUSTOMER DEPOSIT IS RETURNED, IS THE INTEREST AMOUNT APPLIED TO THE DEPOSIT PRORATED DEPENDING ON TIMING OF THE ACTION?	Yes	
6.	SERVICE PRACTICE POLICIES (SPPS) - TERMINATION OF SERVICE:		
6A.	IS SUFFICIENT AND REASONABLE NOTICE PROVIDED TO CUSTOMERS PRIOR TO ANY DISCONNECTION OF SERVICE?	Yes	
	(1) IS THE NOTIFICATION SEPARATE FROM THE ORIGINAL BILL FOR WHICH SERVICE IS BEING DISCONNECTED?	Yes	
	(2) DOES THE NOTIFICATION INFORM THE CUSTOMER OF RIGHTS AND REMEDIES REGARDING BILLING DISPUTES?	Yes	
6B.	DOES THE LPC ADHERE TO ITS POLICY REGARDING TERMINATION OF SERVICE IN TIMES OF EXTREME WEATHER?	Yes	
6C.	DOES THE LPC ADHERE TO ITS POLICY REGARDING TERMINATION OF SERVICE IN CASES OF DOCUMENTED MEDICAL HARDSHIP?	Yes	



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P31 General Information (Continued) - Test LPC (UAT 14)

TABLE A - JOINT OPERATIONS

Service	Joint Ops	Date of Approval_JCS	Info
Water	Yes <input type="checkbox"/> No <input type="checkbox"/>	01-21-2018	Info

[Add Row](#) [Remove Row](#)

TABLE B - GOVERNING BOARD

Directors or Members Name	Principal Occupation	Term Expires	Amount Paid* - Fees	Amount Paid* - Travel	Info
New Board Member Sam	Banker	12-31-2026	\$ 0.00	\$ 0.00	Info
Example 1- Director	Retired	12-31-2022	\$ 2,200.00	\$ 1,200.00	Info
Example 2- Vice President	Retired	12-31-2023	\$ 3,200.00	\$ 2,500.00	Info
Example 3- Secretary	Farmer	12-31-2024	\$ 14,500.00	\$ 0.00	Info
Example 4- Director	CPA		\$ 2,500.00	\$ 100.00	Info
			\$ 22,400.00	\$ 3,800.00	Info


[Add Row](#) [Remove Row](#)

METHOD OF DETERMINING AMOUNTS PAID TO GOVERNING BOARD MEMBERS

Description	Info
Per Diem for meetings	Info

TABLE C - LIST INTERDIVISIONAL LOAN INFORMATION

Account Number	Purpose of Loan	Original Loan Amount	Current Balance	Date of TVA Approval	Info
		\$ 0.00	\$ 0.00		Info
		\$ 0.00	\$ 0.00		Info



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P32 General Information (Continued) - Test LPC (UAT 14)

MISCELLANEOUS GENERAL EXPENSE (OPTIONAL)

Acct. #30	Expense Description	Expense Amount	Info
	TVPRA Dues	\$ 1,500.00	Info
	Chamber of Commerce	\$ 2,000.00	Info
	Board Meeting dues	\$ 22,400.00	Info
	Board Travel	\$ 9,800.00	Info
	Meetings	\$ 3,000.00	Info
	Advertising	\$ 10,000.00	Info
	Other dues	\$ 8,000.00	Info
	Other Various Meetings	\$ 4,300.00	Info
TOTAL		\$ 55,000.00	Info

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TVA | **FIRST** Financial Information & Regulatory System Tool
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Search Footnotes | Classic | Functional

General Footnotes

Footnote

example of a General Footnote to explain variance

Add a general footnote on this page.

[Add General Footnote](#)

P1 Balance Sheet - Assets & Other Debits

Field	Value	Footnote
Total Utility Plant - Net	\$0.00	RN to clear data validation for LPC Training Data
General cash and temporary cash investments	\$0.00	RN to clear data validation for LPC Training Data
Total - Other Property and Investments	\$0.00	RN to clear data validation for LPC Training Data
Total - Current and Accrued Assets	\$0.00	RN to clear data validation for LPC Training Data
Total - Deferred Debits	\$0.00	RN to clear data validation for LPC Training Data
Total Utility Plant - Net	\$18,965,555.92	This has increase substantially due to.....
Total - Other Property and Investments	\$1,228,714.90	RN to clear validation
Electric Plant	\$18,060,167.67	user can enter a footnote to explain a variance

P2 Balance Sheet - Liabilities & Other Credits

Field	Value	Footnote
Interest accrued - RUS	\$-4715.03	RN to Clear
Interest accrued - RUS	\$-9,430.06	RN to Clear
Interest accrued - RUS	\$-4,701.55	RN to Clear
Interest accrued - RUS	\$-9,259.63	RN to Clear
Interest accrued - RUS	\$-4,692.78	RN to Clear
Interest accrued - RUS	\$-9,082.90	RN to Clear
Interest accrued - RUS	\$-4,528.45	RN to Clear

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P34 Key Personnel - Test LPC (UAT 14)

KEY ELECTRIC PERSONNEL

Name	Job Title	Percentage Charged to Electric	Info
Name 1	Lineman	100.00	Info
Name 4	Office Manager	100.00	Info
Name 2	Clerk	100.00	Info
Name 3	Secretary	100.00	Info

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NUMBER OF EQUIVALENT FULL-TIME EMPLOYEES

Item	Description	Value	Info
(99)	TOTAL NUMBER OF EQUIVALENT FULL-TIME ELECTRIC EMPLOYEES	11	Info

P35 Adjustments - Test LPC (UAT 14)					
RETAINED EARNINGS ADJUSTMENTS					
Acct.	Description	Reason	Amount	Info	
216	Example for Training	Auditor recommendation for prior period entry	\$ 5,000.00	Info	
216			\$ 0.00	Info	
TOTAL			\$ 5,000.00	Info	

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P36 Pole Information - Test LPC (UAT 14)											
POLE INFORMATION											
Description	Answer	Info									
1. NUMBER OF POLES IN ACCT 864	1,000	Info									
2. CUSTOMERS PER MILE	6.24	Info									
3. COMMENTS:		Info									
4. AVERAGE NUMBER OF ATTACHING PARTIES	0.00	Info									
5. SELECT SOURCE	-	Info									
6. POLE HEIGHT (FT)	0.00	Info									
7. DISCOUNT FACTOR FOR CROSS ARMS AND OTHER APPURTENANCES	0.00	Info									
8. NET CURRENT DEFERRED OPERATING INCOME TAXES, IF ANY	0.00	Info									
9. NET NONCURRENT DEFERRED OPERATING INCOME TAXES, IF ANY	0.00	Info									

ATTACHING ENTITY INFORMATION											
Attaching Entity	Is This a Joint Use Agreement?	Term of Current Contract	Currently in Evergreen Renewal?	Early Termination Provision?	Early Termination Details	Beginning Date	Ending Date	Attacher Type	Current Rental Rate	Rate Escalation Method	Info
Attacher 1	Yes No	2 Years	-	Yes -	Yes	01-01-2010	12-31-2022	One-Pole	\$ 18.00	N/A	Info
Attacher 2	Yes No	5 Years	-	Yes -	Yes	01-01-2015	12-31-2020	One-Pole	\$ 0.00	N/A	Info
Attacher 3	Yes No	17 years	Yes -	Yes -	6 months notice	08-30-2013		One-Pole	\$ 0.00	TVA Pole Attachm	Info
Attacher 4	Yes No	2 years	No -	Yes -	6 months notice	06-29-2013	09-27-2019	One-Pole	\$ 22.00	N/A	Info

[Add Row](#) [Remove Row](#)

FUNCTIONAL ACCOUNTING (COOPERATIVES FOLLOWING FUNCTIONAL ACCOUNTING ONLY)		
Description	Amount	Info
A. TAX AMOUNT TRANSFERRED (PAGE 29, PROPERTY TAX TRANSFERRED)	\$ 0.00	Info
B. ADMINISTRATIVE & GENERAL ACCOUNTS (ACCT. NO. 920 THRU 921)	\$ 0.00	Info
C. MAINTENANCE OF GENERAL PLANT (ACCT. NO. 935)	\$ 0.00	Info
D. MAINTENANCE OF OVERHEAD LINES (ACCT. NO. 593)	\$ 0.00	Info
E. ALL OTHER ACCOUNTS USED IN FUNCTIONAL ACCOUNTING	\$ 0.00	Info