APPA ACADEMY
AMERICAN PUBLIC
POWER ASSOCIATION

Agenda

Advanced Public Utility Accounting

Recommended CEUs 1.2/PDHs 12/CPEs 14.4
Field of Study: Accounting

Thursday, May 7, 2026

8:30 a.m. **Course Introduction, Agenda, Learning Outcomes**

9:00 a.m. **Section 1:** The Basic Financial Statements/ Analyzing Statements

9:45 a.m. **Section 2:** Maintaining and Enhancing Your Utility's Bond Rating

10:00 a.m. Break

10:15 a.m. **Section 2** (continued)

10:30 a.m. **Section 3:** Building and Financing Utility Infrastructure Projects

10:45 a.m. **Section 4:** Methods in Allocating Indirect Costs

11:30 a.m. Lunch

1:00 p.m. **Section 5:** Impact of Accounting on Customer Rates – Revenue Management Tools

1:30 p.m. **Section 6:** Top Uses of Regulatory Accounting

2:00 p.m. Break

2:15 p.m. **Section 6** (continued)

2:30 p.m. **Section 7:** Internal Controls, Fraud Protection, and Business Processes

2:50 p.m. **Section 8:** Using Artificial Intelligence in the Finance Office

3:45 p.m. Wrap-up and Q&A

4:00 p.m. Course Adjourns for the Day

Friday, May 8, 2026

8:00 a.m. Recap from Day 1; Review Day 2 Agenda and Learning Outcomes

8:15 a.m. **Section 1:** Introduction to GASB and Financial Reporting

8:45 a.m. **Section 2:** Recent GASB Standards & GASB Updates

9:30 a.m. Break

9:45 a.m.	**Section 2** (continued)
10:45 a.m.	**Section 3:** Accounting for Leases
11:30 a.m.	Lunch
12:30 p.m.	**Section 4:** Accounting for Subscription-Based IT Arrangements
1:00 p.m.	**Section 5:** Accounting for Pensions and Other Postemployment Benefits
1:45 p.m.	Break
2:00 p.m.	**Section 6**: Accounting for Asset Retirement Obligations
2:30 p.m.	**Section 7:** Financial Statement Analysis
3:15 pm	Wrap-up, Q&A, Evaluation
3:30 pm	Course Adjourns

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Learning
Outcomes

Advanced Public Utility Accounting

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Field of Study: Accounting

Upon completion of this course, participants will be able to successfully:

1. Explain the foundation of utility accounting theory
2. Use benchmarks and key performance indicators in measuring utility financial performance
3. Analyze the components of financial statements
4. Discuss the impact of a strong bond rating on utility cash flows
5. Use regulatory accounting for common utility rate applications
6. Identify key internal controls to efficiently allocate resources and deter fraud
7. Develop artificial intelligence prompts that yield useful information
8. Demonstrate using AI in evaluating financial statements and assembling reports
9. Discuss new and upcoming Governmental Accounting Standards and how they apply to public power utilities
10. Discuss new and upcoming Governmental Accounting Standards and how they apply to public power utilities
11. Review select complex accounting standards for leases, subscription-based IT arrangements, pensions, other postemployment benefits, and asset retirement obligations
12. Assess financial statements for correct disclosures, adequacy of cash flows, and how to determine if rate increases are needed