

## Agenda

### Accounting & Finance Virtual Roundtable April 23-24, 2020

#### Thursday, April 23

11 a.m. - 12:30 p.m. ET  
10 - 11:30 a.m. CT  
9 - 10:30 a.m. MT  
8 - 9:30 a.m. PT

#### **GASB Update**

*Recommended CEUs .2 / PDHs 1.5 / CPEs 1.8, Accounting (Governmental)*

Review the latest changes from the Governmental Accounting Standards Board and how recent additions might impact your public power utility's accounting & reporting. Hear directly from a GASB representative about the changes and get the scoop on what's in the pipeline.

**Deborah Beams, CPA**, Supervising Project Manager, Governmental Accounting Standards Board, Norwalk, Connecticut

\*45-minute break\*

#### **Introductions/Discussion/Break**

1:15 - 2:45 p.m. ET  
12:15 - 1:45 p.m. CT  
11:15 a.m. - 12:45 p.m. MT  
10:15 - 11:45 a.m. PT

#### **Thriving in a New Era of Accounting**

*Recommended CEUs .2 / PDHs 1.5 / CPEs 1.8, Accounting*

The accounting team's value expands beyond manual tasks and repetitive checklists. Visionary companies are turning to finance automation tools to increase efficiency, improve accuracy, and decrease risk. Learn how accountants are taking a new approach to be more proactive, focus on complex and judgmental areas, and play a bigger role in driving strategic business decisions.

**Cyndi Rollinson**, Solutions Consultant, Blackline, Inc., Corning, New York

\*45-minute break\*

#### **Discussion/Break**

# THE ACADEMY

AMERICAN PUBLIC  
POWER ASSOCIATION

3:30 - 4:30 p.m. ET  
2:30 - 3:30 p.m. CT  
1:30 - 2:30 p.m. MT  
12:30 - 1:30 p.m. PT

## Ethics, It's a Matter of Principle

*Recommended CEUs .2 / PDHs 2 / CPEs 2.4, Regulatory Ethics*

Utilities provide a critical service to every person and building in their community. This ubiquity of operations means that utilities sometimes face moral dilemmas and ethical complications as they conduct business. Discuss how various ethical principles and standards apply to the utility business, including strategies for keeping the best interests of the community in mind.

Cal Christian, Ph.D., CPA, Professor of Accounting, East Carolina University, Greenville, North Carolina

\*15-minute break\*

4:45 - 5:45 p.m. ET  
3:45 - 4:45 p.m. CT  
2:45 - 3:45 p.m. MT  
1:45 - 2:45 p.m. PT

## Ethics, It's a Matter of Principle (continued)

5:45 - 6:45 p.m. ET  
4:45 - 5:45 p.m. CT  
3:45 - 4:45 p.m. MT  
2:45 - 3:45 p.m. PT

## Online Networking

Reconnect with old friends, meet new people and network with other public power professionals. Whether this is your virtual happy hour or afternoon coffee break, grab your drink of choice and unwind with your peers.

## Friday, April 24

11 a.m. - 12:30 p.m. ET  
10 - 11:30 a.m. CT  
9 - 10:30 a.m. MT  
8 - 9:30 a.m. PT

## Making Sense of Power Market Trends

*Recommended CEUs .2 / PDHs 1.5 / CPEs 1.8, Specialized Knowledge*

As renewables comprise a larger share of generating resources, managing electricity sales and margins will become more challenging. Take a look at the factors that will drive the power markets in the 2020s and beyond. Learn which financial power market tools can help you view a clear picture of the overall costs and potential benefits of incorporating a particular product on your system, and review practical examples of physical, bi-lateral and cleared hedging transactions.

Dan Conrath, Senior Vice President, INTL FCStone Financial, Inc., Chicago, Illinois

\*45-minute break\*

Discussion/Break

# THE ACADEMY

AMERICAN PUBLIC  
POWER ASSOCIATION

1:15 - 2:45 p.m. ET  
12:15 - 1:45 p.m. CT  
11:15 a.m. - 12:45 p.m. MT  
10:15 - 11:45 a.m. PT

## **GASB 87 is Here, Now What?**

*Recommended CEUs .2 / PDHs 1.5 / CPEs 1.8, Management Services*

Due to the unique nature of utility operations, the new standard GASB 87 leases will affect public power utilities more than other government organizations. Join this session to learn a practical how-to approach for implementing GASB 87, hear an auditor's perspective on requirements for meeting the standard, and review issues that have arisen in early implementation. Learn about options for evaluating leases, various components for inclusion under the standard, and how to calculate lease terms.

**Olga Darlington**, Partner and **Keith Simovic**, Senior Manager, Moss Adams, LLP, Portland, Oregon

**\*45-minute break\***

**Discussion/Break**

3:30 - 5 p.m. ET  
2:30 - 4 p.m. CT  
1:30 - 3 p.m. MT  
12:30 - 2 p.m. PT

## **Public Power's Rating Outlook**

*Recommended CEUs .2 / PDHs 1.5 / CPEs 1.8, Specialized Knowledge*

Hear from the premier rating agencies about the outlook for public power and the electric utility industry. Discuss how a variety of economic, regulatory, and technological changes can affect your bond ratings.

**William Cox**, Senior Managing Director, Kroll Bond Rating Agency; and **Dennis Pidherny**, Managing Director, Public Finance, Sector Head - U.S. Public Power, Fitch Ratings, New York