

Alaska Electric Utility Accounting and Finance Workshop

Hosted by Alaska Power Association, Aldrich CPAs + Advisors, BDO, CoBank, and CFC
October 14-15, 2021, The Megan Room, 6591 A Street, Anchorage

Thursday, October 14, 2021

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| 8:15 a.m. | Continental Breakfast/Workshop Introduction
Crystal Enkvist, Executive Director, Alaska Power Association |
| 8:30 a.m. | Human Resources and Legal Topics
Andy Leman, Attorney, Kempel, Huffman & Ellis |
| 9:30 a.m. | Electric Cooperative Taxation: The 85/15 Test
Bill Miller, CPA, Bolinger, Segars, Gilbert & Moss, LLP |
| 10:30 a.m. | Break |
| 10:45 a.m. | Topic Coming Soon! |
| 11:45 a.m. | Lunch and discussion groups |
| 12:30 p.m. | Breakout Session – 45 minutes <ul style="list-style-type: none">• Work order processing• Human Resources• Depreciation• Inventory obsolescence |
| 1:15 p.m. | Electric Cooperative Taxation: Patronage Capital Part 1
Bill Miller, CPA, Bolinger, Segars, Gilbert & Moss, LLP |
| 2:15 p.m. | Break |
| 2:30 p.m. | Approaches to Utility Budgeting Process Panel Discussion
Jaime Matthews, Chief Financial Officer, CVEA |
| 3:15 p.m. | Electric Cooperative Taxation: Patronage Capital Part 2
Bill Miller, CPA, Bolinger, Segars, Gilbert & Moss, LLP |
| 4:15 p.m. | Wrap-up |

*Agenda and speakers are subject to change without notice

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| 8:00 a.m. | Continental Breakfast and Networking |
| 8:15 a.m. | Developing an Avoided Cost Rate (Case study)
James Keen, Utility Consultant, Aldrich Advisors |
| 9:15 a.m. | Electric Cooperative Taxation: Expanded Business Activities
Bill Miller, CPA, Bolinger, Segars, Gilbert & Moss, LLP |
| 10:15 a.m. | Break |
| 10:30 am. | COVID-19 and Utility Accounting Operations Roundtable
What worked and what might stick around...
Lead by: To Be Announced |
| 11:30 a.m. | Alaska Key Ratio Trend Analysis (KRTA)
Rob Carr, Regional Vice President
National Rural Utilities Cooperative Finance Corporation |
| 12:30 p.m. | Lunch and discussion groups |
| 1:00 p.m. | Audit Update
Joy Merriner, Assurance Partner, BDO USA LLP |
| 2:00 p.m. | The Way it Was and the Way it is Now
Ron Woolf, Chief Financial Officer
Golden Valley Electric Association |
| 2:45 p.m. | Ask an Expert Anything Panel
Bill Miller, Bolinger, Segars, Gilbert & Moss, LLP
Rob Carr, National Rural Utilities Cooperative Finance Corporation
James Keen, Aldrich Advisors |

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