

Alaska Electric Utility Accounting and Finance Workshop

Hosted by Alaska Power Association, Aldrich CPAs + Advisors, NISC, CoBank, and CFC

October 14-15, 2021, The Megan Room, 6591 A Street, Anchorage

Thursday, October 14, 2021

- 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. Break
- 9:45 a.m. Electric Cooperative Taxation: the 85/15 Test
Bill Miller, CPA, Bolinger, Segars, Gilbert & Moss, LLP
- 11:15 a.m. Lunch and discussion groups
- 12:00p.m. Breakout Sessions
- Work order processing – Group led
 - Human Resources – Led by Terri Harper, INN EC
 - Depreciation – Led by Sarah Villalon, GVEA
 - Inventory obsolescence – Group led
- 12:45 p.m. Electric Cooperative Taxation: Patronage Capital Part 1
Bill Miller, CPA, Bolinger, Segars, Gilbert & Moss, LLP
- 2:00 p.m. Break
- 2:15 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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Friday, October 15, 2021

- 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 a.m. COVID-19 and Utility Accounting Operations Roundtable
What worked and what might stick around...
Facilitated by: Lindsay Malone, Office Manager,
Copper Valley Electric Association
- 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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