

FERC ACCOUNTING 101

October 3, 2017
Hyatt Regency Orange County
Orange County, CA

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course

OVERVIEW

This training was designed primarily for accountants and non-accountants in the energy and utility field. We will break down the FERC Uniform System of Accounts (USoA). The goal is for participants to have a better understanding of the accounting function and how their role fits into the accounting function.

LEARNING OUTCOMES

- Examine the basics of FERC USoA framework
- Discuss the difficulties of following FERC USoA
- Identify the USoA general accounting rules
- Explain retirement accounting
- Describe the plant/work order process

WHO SHOULD ATTEND

This course is recommended for accountants, managers and executives who have a basic understanding of general accounting and are interested in learning specific FERC utility accounting guidelines. It is also recommended for anyone who is new to FERC utility accounting, employees in the industry who need to understand the special requirements of FERC utility accounting and employees who would like a more in-depth understanding of FERC utility accounting systems.



AGENDA

TUESDAY, OCTOBER 3, 2017

8:00 – 8:30 am **Registration and Continental Breakfast**

8:30 am – 4:30 pm **Course Timing**

12:00 – 1:00 pm **Group Luncheon**

Objectives

- Understand the FERC USoA framework
- Deep dive into the USoA general accounting rules
- Understanding of plant accounting

Utility Topics

- Basics of FERC USoA Framework
- General accounting instructions
- Electric plant accounting instructions
- Operating expense instructions
- Difficulties of following FERC USoA
- Deeper dive into the plant/work order process
 - o Overhead analysis
 - o Construction work in process and monitoring of work orders
 - o Types of plant (generation, transmission, distribution, general)
 - o Accumulated depreciation and depreciation expense
 - o Retirement accounting
 - o Allowance of Funds Used During Construction (AFUDC)
 - o Impairment of assets

INSTRUCTOR



Julie Desimone

Partner, National Practice Leader, Energy & Utilities, Moss Adams, LLP

Julie is the leader of the firm's Energy & Utilities Practice and has been providing auditing, accounting, and consulting services since 2000. She serves clients in the energy and utility industry, including enterprise funds of governments. Some of her specific areas of focus include: advanced utility accounting, regulatory assets and liabilities, technical auditing (including A-133 single audits), contracting, internal control evaluation, litigation support, and relationship management.

Julie currently serves on the firm's training and development committee, audit task force, and recruiting program. She is also a regular speaker on technical and operational issues related to the energy and utility industry.

REQUIREMENTS FOR SUCCESSFUL COMPLETION OF PROGRAM

Participants must sign in/out each day and be in attendance for the entirety of the course to be eligible for continuing education credit.

INSTRUCTIONAL METHODS

This program will use PowerPoint Presentations, group discussions, as well as active participation.

PROCEEDINGS

The proceedings of the course will be published, and one copy will be distributed to each registrant at the course.

EVENT LOCATION

A room block has been reserved at the Hyatt Regency Orange County, 11999 Harbor Blvd, Garden Grove, CA 92840, for the nights of October 1 - 2, 2017. Room rates are US \$169 plus applicable tax. Call **1-714-750-1234** for reservations and mention the EUCI event to get the group rate. The cutoff date to receive the group rate is September 1, 2017 but as there are a limited number of rooms available at this rate, the room block may close sooner. **Please make your reservations early.**

IACET CREDITS



EUCI has been accredited as an Authorized Provider by the International Association for Continuing Education and Training (IACET). In obtaining this accreditation, EUCI has demonstrated that it complies with the ANSI/IACET Standard which is recognized internationally as a standard of good practice. As a result of their Authorized Provider status, EUCI is authorized to offer IACET CEUs for its programs that qualify under the ANSI/IACET Standard.

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CPE CREDITS



EUCI is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

Upon successful completion of this event, program participants interested in receiving CPE credits will receive a certificate of completion. **EUCI is authorized by CPE to offer 8 credits** for this course. There is no prerequisite for this course. **Program Level 1:** Beginner and Intermediate, **Delivery Method:** Group-Live, **Advanced Preparation:** None

REGISTRATION
to register [CLICK HERE](#) or

Call: 201 871 0474
fax: 253 663 7224
email: register@pmaconference.com
web: <http://pmaconference.com/>
Mail: POB 2303 Falls Church Va 22042

Please make checks payable to: "PMA"

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PLEASE REGISTER

BOTH UTILITY ACCOUNTING 101 COURSE AND FERC ACCOUNTING 101 COURSE
 OCTOBER 2-3, 2017: US \$1895,
 Early bird on or before SEPTEMBER 15, 2017: US \$1695

FERC ACCOUNTING 101 COURSE ONLY
 OCTOBER 3, 2017: US \$995,
 Early bird on or before SEPTEMBER 15, 2017: US \$895

How did you hear about this event? (direct e-mail, colleague, speaker(s), etc.)

Print Name Job Title

Company

What name do you prefer on your name badge?

Address

City State/Province Zip/Postal Code Country

Phone Email

List any dietary or accessibility needs here

CREDIT CARD INFORMATION

Name on Card Billing Address

Account Number Billing City Billing State

Exp. Date Security Code (last 3 digits on the back of Visa and MC or 4 digits on front of AmEx) Billing Zip Code/Postal Code

OR Enclosed is a check for \$ _____ to cover _____ registrations.

Substitutions & Cancellations

Your registration may be transferred to a member of your organization up to 24 hours in advance of the event. Cancellations must be received on or before September 1, 2017 in order to be refunded and will be subject to a US \$195.00 processing fee per registrant. No refunds will be made after this date. Cancellations received after this date will create a credit of the tuition (less processing fee) good toward any other EUCL event. This credit will be good for six months from the cancellation date. In the event of non-attendance, all registration fees will be forfeited. In case of course cancellation, EUCL's liability is limited to refund of the event registration fee only. For more information regarding administrative policies, such as complaints and refunds, contact our offices at (201) 871-0474.