

### **Welcome & General Session: Grant Processes & Accounting**

**Jessica Richter & Jamie Becker, FORVIS**

The amount of grant funding available to telecommunications providers is at unprecedented levels and the demand for fast, reliable broadband is at levels never before seen. So how do you get into the game and what happens once you receive an award? Join us as we discuss the various funding mechanisms currently available, the potential requirements and how to account for grants.

### **Preparing the Audit / Remote Audit**

**Eric Babler, FORVIS**

In this session we will review innovations, best practices, and challenges of remote auditing and how to prepare for success. Participants will be encouraged to discuss their remote auditing successes and challenges.

### **Talent Management Trends & Best Practices**

**Brian Blahnik, B2 Consulting**

It's fair to say that the last couple years challenged many telecom providers; upsetting plans as leaders struggled to navigate a rapidly changing environment including included responding to the rural talent shortage, shifting to a remote staff, determining how best to support employees' wellbeing and engagement, and addressing Covid-related policy concerns. We'll look at some of the key workplace trends that are shaping the future of work and deliver insights that will better position you to face the challenges ahead.

### **Plant Accounting**

**Dave Weber, FORVIS**

This session will cover the aggregation of work order costs and the proper closing of the work order to plant in service upon completion. We will discuss the importance of timely closing of the work order as well as consideration of related retirements, depreciation and repairs and maintenance when closing. Additionally, we will touch on accounting for grant proceeds and the options for recording them.

### **ClientLink Benchmark Results**

**Mike Spratt, FORVIS**

2021 was a year of challenge and opportunity. Supply chain issues, inflation, and government grants all affected the telecommunications industry and company financials. Using 2021 financial data from over 160 FORVIS telecommunication clients and with the assistance of our ClientLink software, we will analyze the financial benchmarks for telecommunications companies and discuss trends and thoughts on the future.

### **Telecom Lease Accounting**

**Jessica Richter, FORVIS**

The lease standard is here, and the time is now to get it implemented. Not sure where to start or what to do? Join us for a session that will walk you through the process of implementing the new standard, provide a refresher on the new rules and discuss how adoption will affect your financial statements.

### **Emerging Cybersecurity Threats and Risks**

**Johnny Sanders, FORVIS**

We will address ongoing concerns relating to phishing, corporate account takeover, and ransomware. We will also discuss the key role senior leaders play in setting the tone for stronger information security within their organizations.

### **Budgeting for Fiber Construction**

**Todd Thorson, FORVIS**

We will analyze trends taken from historical benchmarks, public financial reporting, and other experiences to help analyze future trends in operations and construction projects. We will use this analysis to help identify risks and potential best practice in planning for your company's future.

### **Tax Update**

**Joseph Lynn & Jason Hamilton, FORVIS**

This course will provide updates for tax developments relevant for telecommunications providers. Topics will include recent legislation and updates related to grant taxation, cooperative issues, and other common federal and state tax issues impacting the industry.

### **General Session: Telecom Panel**

**Moderator: Dave Weber, FORVIS**

**Panelists: Matthew Macdonald, Marty Fredericks, & Jamie Becker, FORVIS**

This session is an open discussion time during which participant-generated questions will be discussed by a panel of telecom accounting and regulatory experts. Attendees will have the opportunity to submit written questions and ask verbal questions on topics of their choosing.

### **General Session: All Things USAC**

**Jamie Becker, FORVIS**

Join us for a discussion about recent experiences with USAC audits. We'll discuss the Beneficiary and Contributor Audit Program (BCAP) and Payment Quality Assurance (PQA) that mostly apply to CAF BLS/Legacy companies. We'll also discuss the Deployment Milestones and Verification Reviews for A-CAM companies. We will also pick up our discussion from last year on Performance Measures Testing (PMM) and discuss the first two quarters of pre-testing for A-CAM II and CAF BLS/Legacy carriers and actual testing for A-CAM I and I Revised companies, hopefully we will have results from USAC for at least the first quarter by the time of this session.

### **State & Local Indirect & Regulatory Taxes**

**Ken Taylor, FORVIS**

This course will provide updates and developments related to state and local (SALT) indirect and telecommunication taxes relevant for telecommunications providers. Topics will include recent legislation and administrative decision, matters related to SALT compliance, and navigation of pit falls.

### **Regulatory Update**

**Victor Arizmendi, FORVIS**

This session will discuss some of the hot topics on the Regulatory World that are currently impacting our Telecommunications industry. Some of the topics we will discuss are: Federal Forms due dates, Broadband Data Collection, Broadband Equity Access, and Deployment (BEAD Program), and the relationship that goes between these two. Also, we will go over current topics and information that recently came out on ACAM Model and Legacy companies, and Budget Control Mechanism (BCM).

### **Accounting Potpourri**

**Marty Fredericks, FORVIS**

This presentation is designed to cover a variety of accounting topics relevant to the industry that aren't extensive enough to have their own class or haven't been addressed in one of our other sessions. Areas to be touched on include accounting and reporting for restricted cash, equity and debt securities, letters and lines of credit, inventory valuation and unearned revenues.

### **Benefit Plan / Excess Cash Reserve Considerations**

**Alex Hunter, FORVIS**

This session will provide a summary of best practices for investment committees and those serving in fiduciary roles over company retirement plans. Additionally, the session will serve to provide guidance on how to approach the management of excess company cash reserves.

**General Session: Rise Up and Live Your Extraordinary Life; Because I Can**

**Christi Andringa, Candringa! Productions**

These have been challenging times. It's difficult to Rise Up, but we do hard things all the time. You can rise up to your extraordinary life. I hear people speak about missing their ordinary lives; wanting things to go back to "normal." There is no normal. This is your ordinary life, and it's extraordinary! Our presence of mind, and appreciation of moments keeps us grounded and ultimately happy. Why do certain moments have extraordinary impact? I have 7 simple rules by which I live. These rules are my foundation. My message is to inspire you to live by simple rules that lead you to honor your potential, both personally and professionally, and celebrate how incredibly extraordinary you are! Because I Can!