

Draft Agenda

What Are Your Financial Statements Trying to Tell You?

Noon – 3:30 pm ET

All times below are Eastern

Tuesday, March 11

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| Noon | Introduction <ul style="list-style-type: none">• Course overview, agenda, and learning outcomes |
| 12:15 p.m. | Section 1 <ul style="list-style-type: none">• Core Financial Statements and Metrics<ul style="list-style-type: none">○ The Balance Sheet<ul style="list-style-type: none">▪ Days Cash on Hand▪ Debt: Net Book Value▪ Age of System○ The Income Statement<ul style="list-style-type: none">▪ Operating Income▪ Transfer to the City▪ Power Cost Adjustment○ The Statement of Cash Flows<ul style="list-style-type: none">▪ Reinvestment |
| 1:30 pm | Break |
| 1:45 pm | Section 2 <ul style="list-style-type: none">• What Are Your Financial Statements Trying to Tell You?<ul style="list-style-type: none">○ Financial Policies○ Financial Planning/Projection○ Rate Adjustments Assessment |
| 3:15 pm | Wrap Up, Q&A, and Evaluation |
| 3:30 pm | Course Adjourns |

Learning
Outcomes

Upon completion of this course, participants will be able to successfully:

- Discuss how to leverage historical financial statements for financial planning
- Review key financial metrics using the financial statements
- Review trend lines using graphing to evaluate financial health
- Identify and review key financial targets that help determine rate changes
- Recognize the objectives of financial policies
- Define and understand power cost adjustments
- Develop best practices for rate adjustments
- Explain a rate increase to customers and governing body members