### Small Oil and Gas Committee/Financial Reporting Committee

**Combined Fall Meeting**  
**Tuesday, September 22, 2020**  
**2:30 pm – 5:00 pm CST**  
**Virtual**  
**AGENDA**

<table>
<thead>
<tr>
<th>TIME</th>
<th>AGENDA ITEM</th>
<th>DISCUSSION LEADERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2:30</td>
<td>Welcome &amp; Introductions</td>
<td>Nancy Brown</td>
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<td>COPAS Antitrust Statement and announcements</td>
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<td>2:35</td>
<td>Small Oil &amp; Gas Companies Committee Board Report</td>
<td>Tom Batsche</td>
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<td>2:40</td>
<td>Financial Committee Board Report</td>
<td>Craig Buck</td>
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<td>2:45</td>
<td>History of the Small Oil &amp; Gas Companies Committee</td>
<td>Charlene Richardson</td>
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<td>3:00</td>
<td>Covid Related Impacts on Financials</td>
<td>Moss Adams/Sean</td>
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<td>Keller/Brad Ullrich</td>
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**Description:**
This presentation will discuss COVID impact on oil and gas financials and a recap of ASC 606 and 842 implementations.

**Learning Objectives:**
By the end of this presentation, you will be able to:

1. Describe the common issues with implementing ASCs 606 and 842 for O&G companies
2. Identify potential future issues as a result of COVID in the O&G industry (borrowing base redetermination, impairment, reserves, etc.)

Program Level: Intermediate  
Pre-requisite: Some previous accounting experience in oil and gas preferred  
Advance Preparation: None  
Delivery Method: Group Internet Based  
Field of Study: Accounting  
CPE Credits: 1

| 4:00  | Break                                           |                                        |
| 4:10  | PPP Loan Program and Tax Updates Related to COVID | Rob Opitz/Brinn Serbanic               |

**Description:**
This presentation will discuss the PPP loan program and COVID related Tax Updates.

**Learning Objectives:**
By the end of this presentation, you will be able to:

1. Discuss PPP loans and their forgiveness calculation.
2. Identify tax topics related to COVID, including the payroll tax break.

**Program Level:** Beginner  
**Pre-requisite:** None  
**Advance Preparation:** None  
**Delivery Method:** Group Internet Based  
**Field of Study:** Accounting  
**CPE Credits:** 1

5:00  Adjourn