2018 Fall Workshop

SOUTHERN ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS

INNOVATE – EDUCATE – ADVOCATE – LEAD

October 28-30, 2018
Point Clear, Alabama
Grand Hotel Golf Resort & Spa
# Schedule-at-a-Glance

## Sunday, October 28
- **9:00am - 4:30pm**: Career Coaching – By Appointment Only
- **10:00am - 5:00pm**: Registration and Information Desk Open
- **12:00 - 12:50pm**: Session I
- **1:00 - 1:50pm**: Session II
- **2:00 - 2:50pm**: Session III
- **2:50 - 3:10pm**: Refreshment Break
- **3:10 - 4:00pm**: Session IV
- **4:10 - 5:00pm**: FASB/GASB Sessions
- **6:00 - 9:00pm**: Networking Dinner Reception

## Monday, October 29
- **7:00am - 4:00pm**: Registration and Information Desk Open
- **7:00 - 8:00am**: Breakfast
- **7:30am - 4:30pm**: Career Coaching – By Appointment Only
- **8:00 - 9:30am**: Welcome and General Session
- **9:30 - 10:00am**: Book Signing and Refreshment Break
- **10:00 - 11:50am**: Business Accounting Track Programs
- **10:00 - 10:50am**: Concurrent Sessions I
- **11:00 - 11:50am**: Concurrent Sessions II
- **11:50am - 1:00pm**: Networking Lunch
- **1:00 - 2:50pm**: Business Accounting Track Programs
- **1:00 - 1:50pm**: Concurrent Sessions III
- **2:00 - 2:50pm**: Concurrent Sessions IV
- **2:50 - 3:10pm**: Refreshment Break
- **3:10 - 5:00pm**: Business Accounting Track Programs
- **3:10 - 4:00pm**: Concurrent Sessions V
- **4:10 - 5:00pm**: Concurrent Sessions VI

## Tuesday, October 30
- **7:30am - 12:00pm**: Registration and Information Desk Open
- **7:30 - 8:30am**: Breakfast
- **7:30 - 11:30am**: Career Coaching – By Appointment Only
- **8:30 - 10:00am**: General Session
- **10:00 - 10:20am**: Refreshment Break
- **10:20 - 12:10pm**: Business Accounting Track Programs
- **10:20 - 11:10am**: Concurrent Sessions VII
- **11:20am - 12:10pm**: Concurrent Sessions VIII
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Dear Colleagues:

Welcome to the Grand Hotel Golf Resort & Spa in beautiful Point Clear, Alabama! Thank you for joining us at the 2018 SACUBO Fall Workshop. Whether this is your first time attending a SACUBO conference or you are a long-time attendee, I believe this experience will prove valuable to your professional career.

As always, SACUBO promises to deliver an engaging and thought-provoking agenda. Our Professional Development and our Constituency Committees have planned many opportunities for your professional development. After connecting with your colleagues and participating in educational sessions, you’ll return home with countless ways to foster, implement, and support new ideas on your campus.

The SACUBO Fall Workshop offers something for everyone. Don’t overlook the many opportunities to meet new colleagues and expand your network of peers. Thank you for participating this year. I hope you find the experience rewarding personally and professionally.

Wishing you all the best,

Wilma Phillips
SACUBO President
SACUBO Board of Directors 2018-2019

Wilma Phillips
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Vice President for Finance
Faulkner University

Russ Hannah
1st Vice President
Associate Vice President for Finance
Arkansas State University

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Associate Controller
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Debra Ross
Professional Development Committee Co-Chair
Associate Director, Auxiliary Services
University of Kentucky
Amy Blackwell  
*Professional Development Committee Co-Chair*  
Associate Vice President for Finance  
Furman University

Shawn Charles  
*HBCU and Diversity Coordinator*  
Comptroller  
Southern University at New Orleans

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Alicia Currin  
Vice President for Business and Administration  
Texas A&M University – Commerce

Darrell Duncan  
Associate Vice President for Finance  
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Vice President for Business and Finance  
Tennessee State University

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Associate Vice Chancellor for Finance  
Bossier Parrish Community College

David Browning  
Vice President for Administration & Finance  
Barton College

Kevin Edelblute  
Assistant Vice President, Controller and Treasurer  
Mississippi State University

Tracy Geake  
Divisional Budget Coordinator  
University of North Florida
SACUBO Professional Development Committee 2018-2019

Amy Blackwell, Co-Chair
Associate Vice President for Finance
Furman University

Debra Ross, Co-Chair
Associate Director, Auxiliary Services
University of Kentucky

Raymond Abraham
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Bossier Parrish Community College

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Vice President for Administration & Finance
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Lynn Butler
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University of Texas at Dallas

John Crawford
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Chief Financial Officer
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Kevin Edelblute
Controller and Treasurer
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Tracy Geake
Divisional Budget Coordinator
University of North Florida

Russ Hannah
Associate Vice President for Finance
Arkansas State University

Susan Maddux
Vice President for Finance and Administration
Presbyterian College

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Vice President Budget and Finance  
Oklahoma State University – Oklahoma City

Patrick Wamsley  
Chief Financial Officer  
Medical University of South Carolina
Sponsors

SACUBO would like to thank these business partners for their generous support of the SACUBO Programs

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Quality of Life Services
Falls Workshop Mobile App

WiFi is Available Throughout Meeting Space

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Navigate the event like a pro with the 2018 SACUBO Fall Workshop mobile app
powered by Core-apps

Mobile App Tips and Tricks
• Stay organized with up-to-the-minute Speaker and Event information
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• Build a personalized schedule
• Take notes and download event handouts and presentations
• Rate the sessions you attend and participate in instant polling
• Check the locations of sessions under the maps icon
• Stay in-the-know and join in on social media
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Downloading the App is Easy!

SEARCH the App Store or Google Play for “SACUBO”

FOR ALL OTHER DEVICE TYPES:
Visit core-apps.com/dl/sacubo18fw to download the appropriate version of the app.

Once the app opens, select SACUBO 2018 Fall Workshop and tap Download. If you already have the SACUBO app on your device, open it and tap “Exit to Show List” from the Dashboard to view the app for this event.

Please feel free to contact support@core-apps.com with any questions.
Sunday, October 28

9:00am – 4:30pm
Career Coaching

Preregistration is required for these confidential sessions.

10:00am – 5:00pm
Registration and Information Desk Open
Grand Ballroom Foyer

12:00 – 12:50pm
Hiding in Plain Sight – Unclaimed Visitor Revenue
Magnolia Ballroom

Lawrence Handel, Campus Travel Management, Inc.

In the upcoming year, thousands of highly motivated parents, alumni, athletic fans and prospective students will be visiting your campus to attend institutionally sponsored, meetings, activities and events. Your travelers utilize local hotels, generating revenue for them. This session will demonstrate how you can capture some of this revenue without cost to your institution or additional staff workload.

1 CPE Credit, CPE Category: Management Services

1:00 – 1:50pm
Strategic Organizational Design Needs for the Future
Magnolia Ballroom

Kevin Carrington, Sibson Consulting
Kelly Jones, Sibson Consulting

The workforce of the future will be drastically different than that of today. In an effort to attract and retain the best talent, our current organizational designs and processes will need to adapt to technology change as well as cultural change. This presentation will help make the audience aware the trends that every business officer will need to understand to guide them going forward.

1 CPE Credit, CPE Category: Personnel/Human Resources
2:00 – 2:50pm
Fraud Risk Management in Higher Education
*Magnolia Ballroom*

**Orie Attas**, *Cherry Bekaert, LLP*

This presentation is a high level overview of fraud designed to introduce the accounting and finance professional and others attending to fraud schemes, their impact on organizations, leveraging preventive and detective controls to mitigate exposure to fraud and the important role the finance professional or internal auditor plays in preventing fraud within their organization.

1 CPE Credit, CPE Category: Management Services

2:50 – 3:10pm
Refreshment Break
*Magnolia Ballroom Foyer*

3:10 – 4:00pm
Tuition Planning as Part of an Integrated Financial Planning Process
*Magnolia Ballroom*

**Tony Ard**, *Kaufman Hall*

**Nick Long**, *Kaufman Hall*

Over the past decade, tuition revenue has become an increasingly important source of funding for US colleges and universities. Yet the tuition planning process and systems in the sector remain immature. Tuition planning should inform the level of spending in the operational budget and provide input into an integrated, long-range financial plan. This session will explore how universities have leveraged cloud-based technology to improve tuition projections and guide long-range planning.

1 CPE Credit, CPE Category: Specialized Knowledge
4:10 – 5:00pm
Are You Keeping Up With the GASB?
Magnolia Ballroom

Charles Tegen, Clemson University
Russ Hannah, Arkansas State University

The Governmental Accounting Standards Board continues to impact Higher Education financial reporting. We will cover the following areas: Challenges and impact of implementing the Post-Employment Benefits Standard; requirements for the Fiduciary Activities and Leases standard; enhanced awareness of the “big three” projects under consideration, Re-examination, Disclosures and Revenue and Expense Recognition revenue. This session will outline practical approaches for addressing financial reporting changes at public higher education institutions.

1 CPE Credit, CPE Category: Accounting(Govt.)

FASB A&A Update for Private Institutions
Beachside

Matthew Socha, Cherry Bekaert LLP

This session will cover new and pending Accounting Standards Updates and their impact on the higher education and not-for-profit industry, including updates on financial reporting, revenue recognition, and leases.

1 CPE Credit, CPE Category: Accounting

6:00 – 9:00pm
Networking Dinner Reception
Julep Point

Join us for a networking dinner reception enlivened by the panoramic waterfront sunset accompanied by cool bay breezes. Enjoy the evening networking with your colleagues while listening, listening and dancing to the flavorful array of 80s and 90s hits from the live band entertainment.
Monday, October 29

7:00am – 4:00pm
Registration and Information Desk Open
Grand Ballroom Foyer

7:00 – 8:00am
Breakfast
Grand Ballroom Foyer

7:30am – 4:30pm
Career Coaching

Preregistration is required for these confidential sessions

8:00 – 9:30am
Welcome and Keynote
Grand Ballroom

Steve Pemberton, Author

Steve Pemberton’s inspirational story, *A Chance in the World*, has touched the hearts of millions. In this inspiring presentation, Mr. Pemberton tells how he defied seemingly impossible odds as an orphaned boy navigating the foster care system—all while trying to solve the mystery of his own identity and destiny. Mr. Pemberton also provides valuable lessons on self-empowerment, breaking negative cycles, creating a vision and achieving your goals—even when everyone says you don’t have a chance in the world. This unforgettable keynote will beautifully illustrate the transformative power of education and the difference we can each make in others’ lives when we choose to get involved.

1.5 CPE Credits, CPE Category: Personnel/Human Resources
9:30 – 10:00am
Book Signing and Refreshment Break
Grand Ballroom Patio

Sponsored by: BARNES & NOBLE COLLEGE

Our thanks to Barnes & Noble for providing a copy of Steve Pemberton’s book, *A Chance in the World*, for each attendee. Mr. Pemberton will be available during this break to meet participants and sign books.

10:00 – 11:50am
Business Accounting Track – Private/Public Joint Session
Azalea Ballroom AB

10:00 – 10:50am
Concurrent Sessions I

Debt Strategies, Structures, Steps
Magnolia Ballroom 3

David Browning, Barton College
Amy Douglas, Auburn University
Bjorn Reigle, PFM Financial Advisors LLC
Joshua McCoy, PFM Financial Advisors LLC

Grab your pumpkin latte and fall into the municipal bond market. This session will provide perspectives from a small private college obtaining a first-time credit rating and issuing $25.7 million as a public bond financing as well as a large research institution who recently issued $250 million. The discussion will provide an overview of decision points and strategies to enter into the municipal bond market, the timeline for bond issuances, the third parties involved, obtaining a bond rating, complying with continuing disclosure, obtaining a tax certificate, and adhering to post-issuance compliance.

1 CPE Credit, CPE Category: Specialized Knowledge
How the Recent Federal Tax Updates Affect Higher Education

Beachside

Janice Ratica, Elliott Davis LLC

The tax reform legislation has had a significant impact on the higher education segment. This presentation will summarize provisions affecting higher education institutions, including employee fringe benefits and compensation; endowments; as well as other recent developments. In addition, we will discuss planning opportunities to minimize any potential administrative and tax consequences.

1 CPE Credit, CPE Category: Taxes

Lean and Continuous Improvement in Higher Education

Magnolia Ballroom

Derrick Singleton, Berea College

This presentation will describe best practices in implementing Lean/Six Sigma/CI at a small private institution. The program has generated hard and avoided cost savings and improved work-life balance by creating simple and value added processes. The presentation will also include multiple examples across departments of how we actively involved students as we rolled out a “corporate” initiative to make a difference on campus.

1 CPE Credit, CPE Category: Management Services
Ready or Not – Gen Z is Here!
Magnolia Ballroom 2

Jamie Belinne, University of Houston – C.T. Bauer College of Business

Gen Z is just starting to graduate college and enter the workforce, and their needs regarding supervision, communication and motivation are very different from those of Millennials. Jamie Belinne has gathered data from more than 13,000 young people and hundreds of their employers for her book The Care and Feeding of Your Young Employee. Join us for a fun, high-energy session as she presents some of the key findings from her research around the differing needs of the two youngest generations in the workforce today.

1 CPE Credit, CPE Category: Personnel/Human Resources

11:00 – 11:50am

Concurrent Sessions II

Repeat: Debt Strategies, Structures, Steps
Magnolia Ballroom 3

David Browning, Barton College
Amy Douglas, Auburn University
Bjorn Reigle, PFM Financial Advisors LLC
Joshua McCoy, PFM Financial Advisors LLC

1 CPE Credit, CPE Category: Specialized Knowledge

Repeat: How the Recent Federal Tax Updates Affect Higher Education
Beachside

Janice Ratica, Elliott Davis LLC

1 CPE Credit, CPE Category: Taxes
Repeat: Lean and Continuous Improvement in Higher Education
Magnolia Ballroom

Derrick Singleton, Berea College

1 CPE Credit, CPE Category: Management Services

Repeat: Ready or Not – Gen Z is Here!
Magnolia Ballroom 2

Jamie Belinne, University of Houston – C.T. Bauer College of Business

1 CPE Credit, CPE Category: Personnel/Human Resources

11:50am – 1:00pm
Networking Lunch
Grand Ballroom

1:00 – 2:50pm
Business Accounting Track – Private Institutions/FASB
Azalea Ballroom C

Business Accounting Track – Public Institutions/GASB
Azalea Ballroom AB

1:00 – 1:50pm
Concurrent Sessions III

Cyber Security Threats Targeting Higher Education
Magnolia Ballroom

Jason Belford, University of Virginia

Why would the bad guys attack a university? What are they after? How are they going to succeed? This session will explore the cyber threats to higher education. We will review institutional assets, the threats, and possible mitigations. By reviewing a user case where a crime ring was targeting higher education, the audience will get an insight into how these crimes happen, who is affected, and what can be done.

1 CPE Credit, CPE Category: Information Technology
Proven Communication Strategies with Today’s College Students

Beachside

Jean-Noel Thompson, Faulkner University
Candace Cain, Faulkner University

One of the most frustrating realities for college and university staff and administrators today is the lack of response from students concerning critical and helpful information sent to them through appropriate university systems. The “Millennial” student population responds to information and opportunities much differently than students just two decades ago. This session will highlight some must-know characteristics of this generation of students and share proven communication strategies for best reaching them. These strategies will help business officers and key staff effectively provide students the information and tools they need for success during and after their college years.

1 CPE Credit, CPE Category: Communications & Marketing

Shared Services Beyond the Central Campus
Magnolia Ballroom 2

Joyce Munro, College of Agriculture and Life Science, NC State University
Robert Watling, University of North Texas
David Churchill, School of Education, UNC-Chapel Hill

How can a shared services model work within a school or college? In 2012 the College of Agriculture and Life Sciences (CALS) at NC State University transitioned from a decentralized model of business operations to a shared services model to address a number of organizational challenges. Using the CALS Business Operations as a case study, this session will provide an overview of the advantages of shared services and highlight specific examples of the college’s successes, failures, and lessons learned. Participants will leave with a better understanding of opportunities and challenges of starting a shared services unit within their organization.

1 CPE Credit, CPE Category: Management Services
Uniform Guidance Update
Magnolia Ballroom 3

Mark Davis, Attain
Sherrelle Vaughn, Texas Tech University

By October 2018 the Uniform Guidance will have been in effect for over 3 years. As Council of Governmental Relations and Federal Demonstration Partnership continue to work with Office of Management and Budget to develop and understand the implementation of the Uniform Guidance, many institutions are still developing a response to the changed policies and procedures. This session will discuss issues in the Guidance and provide news on recent developments in the dialogue with Federal agencies and OMB. The panel will offer information and experiences.

1 CPE Credit, CPE Category: Specialized Knowledge

2:00 – 2:50pm

Concurrent Sessions IV

Repeat: Cyber Security Threats Targeting Higher Education
Magnolia Ballroom

Jason Belford, University of Virginia

1 CPE Credit, CPE Category: Information Technology

Repeat: Proven Communication Strategies with Today’s College Students
Beachside

Jean-Noel Thompson, Faulkner University
Candace Cain, Faulkner University

1 CPE Credit, CPE Category: Communications & Marketing
Repeat: Shared Services Beyond the Central Campus  
Magnolia Ballroom 2

Joyce Munro, College of Agriculture and Life Science, NC State University  
Robert Watling, University of North Texas  
David Churchill, School of Education, UNC-Chapel Hill

1 CPE Credit, CPE Category: Management Services

Repeat: Uniform Guidance Update  
Magnolia Ballroom 3

Mark Davis, Attain  
Sherrelle Vaughn, Texas Tech University

1 CPE Credit, CPE Category: Specialized Knowledge

2:50 – 3:10pm  
Refreshment Break  
Magnolia Ballroom Foyer

3:10 - 5:00pm  
Business Accounting Track – Private Institutions/FASB  
Azalea Ballroom C

Business Accounting Track – Public Institutions/GASB  
Azalea Ballroom AB
3:10 – 4:00pm

Concurrent Sessions V

Developing Excellence Panel Discussion:
An Overview of SACUBO and NACUBO
Training Options

Magnolia Ballroom 3

Kelly Epting, University of South Carolina
Aaron LeMay, University of North Texas System
Shawn Charles, Southern University at New Orleans

NACUBO and SACUBO provide excellent training for emerging leaders in higher education. A panel of alums will describe the mission and content of each program: Next Generation Chief Business Officer, Women’s Leadership Forum, College Business Management Institute, and NACUBO Fellows. Sharing valuable takeaways and lessons learned, the panel will lead discussion to help participants decide how their institution can make best use of these resources.

1 CPE Credit, CPE Category: Personal Development

FASB Reporting Model Change

Beachside

Howard Houston, Elliott Davis LLC
Lindsay Ball, Elliott Davis LLC

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, Presentation of Financial Statements of Not-for-Profit Entities. The amendments in this ASU are intended to improve financial statement presentation by FASB higher education organizations—a model that has existed for more than 20 years. The new guidance will substantially affect all NFPs, including private colleges and universities, among others, and requires institutions to improve their presentation and disclosures to provide more relevant information about their resources (and the changes in those resources) to their donors, grantors, creditors and other users. There are qualitative and quantitative requirements in a number of areas, including net asset classes, investment return, expenses, liquidity and availability of resources, and
presentation of operating cash flows. NFPs will need to be especially mindful of the enhanced and additional disclosures required by this ASU. With implementation just around the corner, we will discuss and revisit the new requirements as well as provide illustrations of the new presentations.

1 CPE Credit, CPE Category: Accounting

The Board, the Budget and Big Ideas – Budget Model Redesign at the University of South Carolina
Magnolia Ballroom

Leslie Brunelli, University of South Carolina
Joe Sobieralski, University of South Carolina
Brian D’Amico, Elliott Davis LLC
Andrew Laws, Huron Consulting

Facing the reality of lower levels of state funding and increasing dependence on tuition, while also recognizing the need to minimize tuition increases, the University of South Carolina Columbia embarked on a plan to revise its budget model from an incremental/hybrid model to a more decentralized, incentive-based model to help foster growth and entrepreneurial activity. The University had previously utilized a responsibility centered management budget prior to 2012, but due to state budget cuts reverted to a more centrally controlled budget. As a result of this initiative, the University is now able to provide insights to others regarding the process utilized, benefits realized (and expected), obstacles and lessons learned.

1 CPE Credit, CPE Category: Management Services

What Chief Business Officers Need to Know About Strategic Enrollment Management
Magnolia Ballroom 2

W. Michael Hendricks, Furman University

This presentation offers business officers an overview of how Strategic Enrollment Management supports the work of advancing the mission and financial health of an institution with particular emphasis on market dynamics, institutional planning and data driven decision-making.

1 CPE Credit, CPE Category: Specialized Knowledge
3:10 – 4:00pm
Concurrent Sessions VI

Repeat: Developing Excellence Panel Discussion: An Overview of SACUBO and NACUBO Training Options
Magnolia Ballroom 3

Kelly Epting, University of South Carolina
Aaron LeMay, University of North Texas System
Shawn Charles, Southern University at New Orleans

1 CPE Credit, CPE Category: Personal Development

Repeat: FASB Reporting Model Change
Beachside

Howard Houston, Elliott Davis LLC
Lindsay Ball, Elliott Davis LLC

1 CPE Credit, CPE Category: Accounting

Repeat: The Board, the Budget and Big Ideas – Budget Model Redesign at the University of South Carolina
Magnolia Ballroom

Leslie Brunelli, University of South Carolina
Joe Sobieralski, University of South Carolina
Brian D’Amico, Elliott Davis LLC
Andrew Laws, Huron Consulting

1 CPE Credit, CPE Category: Management Services

Repeat: What Chief Business Officers Need to Know About Strategic Enrollment Management
Magnolia Ballroom 2

W. Michael Hendricks, Furman University

1 CPE Credit, CPE Category: Specialized Knowledge
Tuesday, October 30

7:30am – 12:00pm
Registration and Information Desk Open
Grand Ballroom Foyer

7:30 – 8:30am
Breakfast
Grand Ballroom Foyer

7:30 – 11:30am
Career Coaching

Preregistration is required for these confidential sessions.

8:30 – 10:00am
General Session
Grand Ballroom

Erin Hennessy, TVP Communications

As higher education comes under continuing scrutiny from policy makers, elected officials, and the general public, it’s more important than ever that we advocate on behalf of our industry. Engaging with the media is one of the most effective ways of telling our story, and those who have the skills necessary to be confident and comfortable with the press will set themselves apart as professionals. In this session, you will learn what reporters are looking for, how to effectively share your messages, and how to avoid common pitfalls in interview settings.

Erin A. Hennessy is vice president at TVP Communications, a national public relations agency focused on higher education. Previously, she served as assistant vice president for public affairs and publishing at the American Council on Education (ACE), crafting strategic communications plans to promote and position ACE in the public sphere. Prior to joining ACE, Ms. Hennessy served as press secretary for U.S. Representative Rodney P. Frelinghuysen and spent more than five years as deputy chief of staff to two presidents of Drew University.

1 CPE Credit, CPE Category: Communication & Marketing
10:00 – 10:20am
Refreshment Break
Grand Ballroom Foyer

10:20am – 12:10pm
Business Accounting Track –
Private/Public Joint Session
Azalea Ballroom AB

10:20 – 11:10am
Concurrent Sessions VII

Ethics in Higher Education
Magnolia Ballroom

Robert Dixon, Oklahoma State University

Rarely does a day go by that the subject of ethics does not make headlines, and higher education has not been immune to the harm that ethical issues may inflict upon institutions. This session discusses the 9 ethical principles of an ethical institution and considers the unique ethical issues faced by administrators and faculty.

1 CPE Credit, CPE Category: Behavioral Ethics

Higher Education Financial Sustainability
Beachside

Spencer Conroy, University of St. Thomas
Stuart Miller, Crowe LLP

This session will cover warning signs that could suggest a threat to the financial sustainability of a college or university and how to identify and avoid surprises in this area. The focus will include how to discuss these issues with an institution’s board, management and auditors. It will touch upon these issues in conjunction with the recently effective accounting guidance on going concern as well as liquidity.

1 CPE Credit, CPE Category: Management Services
Leases and GASB
Magnolia Ballroom 2

Howard Houston, Elliott Davis LLC

In June, the Governmental Accounting Standards Board (GASB) issued a new standard with guidance that establishes a single approach to accounting for and reporting leases. The new standard, GASB Statement 87, Leases, is based on the principle that leases are financing of the right to use an underlying asset. Statement 87 provides guidance for lease contracts for nonfinancial assets—including vehicles, heavy equipment, and buildings—but excludes nonexchange transactions, including donated assets, and leases of intangible assets (such as patents and software licenses). In this session, we will explore the new guidance for both lessees and lessors including the broader implications for higher education institutions and contemplate technological best practices for consideration in implementation.

1 CPE Credit, CPE Category: Accounting (Govt.)

Unrelated Business Taxable Income — Implications of Tax Reform
Magnolia Ballroom 3

Amy Williams, Duke University

As higher education institutions work through the implication of tax reform, the effect on unrelated business income is complicated and fraught with questions. This session will provide the latest guidance from the IRS and Treasury on the impact of changes to the use of net operating losses as well as the new application of “silo-ing.” In addition, we will discuss the new inclusion into UBI for the cost of providing certain fringe benefits.

1 CPE Credit, CPE Category: Taxes
11:20am – 12:10pm
Concurrent Sessions VIII

Repeat: Ethics in Higher Education
Magnolia Ballroom

Robert Dixon, Oklahoma State University

1 CPE Credit, CPE Category: Behavioral Ethics

Repeat: Higher Education Financial Sustainability
Beachside

Spencer Conroy, University of St. Thomas
Stuart Miller, Crowe LLP

1 CPE Credit, CPE Category: Management Services

Repeat: Leases and GASB
Magnolia Ballroom 2

Howard Houston, Elliott Davis LLC

1 CPE Credit, CPE Category: Accounting (Govt.)

Repeat: Unrelated Business Taxable Income – Implications of Tax Reform
Magnolia Ballroom 3

Amy Williams, Duke University

1 CPE Credit, CPE Category: Taxes
Business Accounting Track Program

Sponsored by: Cherry Bekaert LLP

Advanced registration is required for the Business Accounting program which consists of two tracks. Session participants should choose either the Public Institution Business Accounting (GASB/Governmental) or Private Institution Business Accounting (FASB/NFP) track. Attendees will be eligible to receive 2 Accounting CPE credits for each Business Accounting Track session.

Monday, October 29

7:00am – 4:00pm
Registration and Information Desk Open
Grand Ballroom Foyer

7:00 – 8:00am
Breakfast
Grand Ballroom Foyer

8:00 – 9:30am
General Session: Welcome and Keynote
Grand Ballroom

9:30 – 10:00am
Book Signing and Refreshment Break
Grand Ballroom Patio

10:00 – 11:50am
Business Accounting Joint Session: Business of Higher Education
Azalea Ballroom AB

11:50am - 1:00pm
Networking Lunch
Grand Ballroom

1:00 – 2:50pm
Business Accounting Track – Private Institutions/FASB
Azalea Ballroom C
Business Accounting Track – Public Institutions/GASB
Azalea Ballroom AB

2:50 – 3:10pm
Refreshment Break
Magnolia Ballroom Foyer

3:10 – 5:00pm
Business Accounting Track – Private Institutions/FASB
Azalea Ballroom C

Business Accounting Track – Public Institutions/GASB
Azalea Ballroom AB

Tuesday, October 30
4 CPE credits. CPE Category: Accounting

7:30 – 8:30am
Breakfast
Grand Ballroom

8:30 – 10:00am
General Session: Erin A. Hennessy
Grand Ballroom

10:00 – 10:20am
Refreshment Break
Grand Ballroom Foyer

10:20am – 12:10pm
Business Accounting Joint Session: More Topics in Business of Higher Education
Azalea Ballroom AB
Participants submitting requests for CPE credits must provide an adequate record of participation in accordance with the standards issued jointly by National Association of State Boards of Accountancy and the American Institute of CPAs. In order to meet this standard, SACUBO will require participants applying for CPE credits to scan the barcode on their badge when entering each session. Each person’s barcode is specific to their registration record so please be sure to have your badge available for each session. Scanning is the responsibility of each participant and must be completed within 10 minutes of when each session begins. After this professional development meeting, CPE certificates will be available online within two to four weeks for those attendees who scanned into sessions.

The learning objectives for attendees at this professional development meeting are the introduction or enhancement of critical technical and management skills that are targeted to higher education business administrative professionals.

At the conclusion of this meeting, participants should be able to do the following:

- Develop professional relationships with colleagues at other institutions
- Discuss current issues in financial reporting, budgeting, accounting, financing, and regulatory compliance
- Implement best practices in addressing employment related matters
- Examine administrative issues specific to higher education
- Discuss issues currently facing higher education

The SACUBO 2018 Fall Workshop has been certified to award participants up to 16 CPEs in the form of group live presentation. SACUBO strives to provide the best quality programming to all its members and the higher education industry. Should there be a concern with the quality of programming or level of service, please e-mail Lynn Butler, SACUBO’s CPE contact, at lbutler@utdallas.edu.
## Concurrent Sessions

**Monday, October 29**

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<tr>
<th>Time</th>
<th>Location</th>
<th>Session</th>
<th>Speaker(s)</th>
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| 10:00 - 10:50am | Magnolia Ballroom | Lean and Continuous Improvement in Higher Education  
Derrick Singleton, Berea College | 

| 11:30 - 11:50am | Beachside | Repeat: Lean and Continuous Improvement in Higher Education  
Derrick Singleton, Berea College | 

| 1:00 - 1:50pm | Magnolia Ballroom 2 | Cyber Security Threats Targeting Higher Education  
Jason Belford, University of Virginia | 

| 2:00 - 2:50pm | Magnolia Ballroom 3 | Repeat: Cyber Security Threats Targeting Higher Education  
Jason Belford, University of Virginia | 

| 3:10 - 4:00pm | Magnolia Ballroom 2 | The Board, the Budget, and Big Ideas  
Leslie Brunelli, University of South Carolina | 

**Tuesday, October 30**

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| 10:20 - 11:10am | Beachside | Repeat: Unrelated Business Taxable Income - Implications of Tax Reform  
Spencer Conroy, University of St. Thomas | 

| 11:20am | Magnolia Ballroom 3 | Repeat: Higher Education Financial Stability  
Howard Houston, Oklahoma State University | 

| 11:10am | Magnolia Ballroom 2 | Repeat: Leases and GASB  
Robert Dixon, Howard Houston, Elliott Davis LLC | 

| 1:00 - 1:50pm | Beachside | Repeat: Ethics in Higher Education  
Amy Williams, Duke University | 

| 2:00 - 2:50pm | Magnolia Ballroom 3 | Repeat: Uniform Guidance Update  
Mark Davis, Attain | 

| 3:10 - 4:00pm | Magnolia Ballroom 2 | Repeat: Developing Excellence Panel Discussion: An Overview of SACUBO and NACUBO  
Kelly Epting, University of South Carolina | 

| 4:10 - 5:00pm | Beachside | The Budget Model Redesign at the University of South Carolina - FASB Reporting Model Change  
Joseph Sobieralski, Howard Houston, Elliott Davis LLC | 

| 4:00pm | Magnolia Ballroom 3 | Developing Excellence Panel Discussion: An Overview of SACUBO and NACUBO  
Leslie Brunelli, University of South Carolina |
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SACUBO is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing education on the National Registry of CPE sponsors. State Boards of accountancy have the final authority on acceptance of individual course of CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, through its website: www.learningmarket.org. The SACUBO sponsor identification number is 104508. Texas State sponsor license 010125.
Grand Hotel Resort Golf & Spa
Floor Plans

Conference Center

TO GUEST ROOMS

REST ROOMS

BUSINESS CENTER

ASSEMBLY FOYER

PATIO

ASSEMBLY CORRIDOR

BEACHSIDE

MAGNOLIA 1

MAGNOLIA 2

MAGNOLIA 3

SAFETY CENTER

SERVICE CORRIDOR

GRAND BALLROOM

SOUTH
Upcoming Events

2019 Women’s Leadership Forum
February 27 – March 1
Charleston, SC

2019 Annual Meeting
April 7 – 9
Lake Buena Vista, FL

2019 College Business Management Institute
July 28 - August 2
Lexington, KY

2019 Fall Workshop
November 3 – 5
Lexington, KY
Online Resource Center

In addition to continuing education opportunities at the Annual Meeting and Fall Workshop, SACUBO provides access to higher education resources every day. A few of the tools include job postings, an online benchmarking tool, and a reference library of RFP templates. These tools are all available in the Resource Center at SACUBO.org

Career Opportunities
Find prospective candidates and new employment options online via SACUBO.org. Member organizations are encouraged to share administrative and professional employment opportunities without cost via the association website. Both members and non-members can search postings on the site.

Campus Business Officer Benchmarking Tool
The CBO Benchmarking Tool is a no-cost, customized peer benchmarking service provides for simplified data collection, analysis and reporting. Users can filter reports and charts based on institution type, constituent group, location/region/state, size of institution based on total number of students, and tuition and fees charged. This year the ability to create customized peer groups was added to support even more targeted analysis. To get started, visit the Resource Center at SACUBO.org

RFP Library
The SACUBO website also includes proforma RFPs contributed by members, which may be helpful to institutions embarking on similar procurement activities. Sample documents are divided into Auxiliary, Business Office Functions, Consultants, Facilities and Human Resources.
2019 SACUBO ANNUAL MEETING

Lake Buena Vista, FL
April 7–9, 2019