



## Brooke Pierce

Swap Accounting Coordinator  
PFM Swap Advisors LLC

Brooke Pierce joined PFM Swap Advisors LLC in June of 2012 and is located in the Philadelphia office. Brooke provides swap valuations and reporting services, assists with footnote disclosures and she is an integral part of the SwapViewer<sup>®</sup> team. She is responsible for producing the necessary calculations for accounting and report disclosures under FASB and GASB, specifically the FASB ASC 820, Fair Value Measurements and Disclosure, Statement No. 53 of GASB Accounting and Financial Reporting for Derivative Instruments (GASB 53), and Statement No. 72 of GASB Fair Value Measurement and Application (GASB 72). She is experienced with hedge effectiveness testing, including regression analysis, pursuant to GASB 53. Brooke is also responsible for tracking and reconciling billing, invoicing and revenues recording associated with SwapViewer<sup>®</sup> services, as well as providing accounting analysis and general support to the rest of the swap group.



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### Contact

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### Education

B.A. in Business  
Administration  
Arcadia University

**Started with PFM:** 2012

**Started in the Field:** 2012