

## Winter 2008 NEWSLETTER

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 <p><b>SAVE THE DATE!</b> <b>2008 Annual Convention and Tax Seminar</b></p> <p><b>St. Louis, Missouri</b> <b>August 4 – 6, 2008</b></p>		<p>As we begin the 2008 year of the Chapter, I invite each of you to take a few moments to learn more about your Far Western Chapter and consider how you can get involved in the Chapter during the coming year. Here are several quick and easy ways to get involved today:</p>
 <p><b>NSAC provides accounting, tax and business education uniquely tailored to cooperatives. In addition to Accounting and auditing seminars presented by the chapters and technical sessions offered at NSAC's annual meeting and at chapter meetings, NSAC presents group-live webinars which qualify for CPE credit. These seminars allow participants to remain in their offices and eliminate the cost and inconvenience of travel time, thus allowing every NSAC member to attend. This year the following seminars are offered.</b></p> <p>Additional seminars may be added.</p> <p>Watch the NSAC website for details.</p> 	<p><b>Upcoming Seminar</b></p> <ul style="list-style-type: none"> <li>▶ July 10, 2008 – "Coop Generally Accepted Accounting Practices Issues"</li> </ul> <p>For additional information and to register, go to the member services tab on <a href="http://www.nsacoop.org">www.nsacoop.org</a></p> <p>All sessions will last one hour and will start at 11:00 a.m. Eastern Time / 10:00 a.m. CT / 9:00 a.m. MT / 8:00a.m. PT. A separate Internet connection and telephone line will be required. The workshops will be interactive with participants able to speak to the instructor or each other. These classes are eligible for 1 CPE credit hour per session. There is no advance preparation or prerequisites necessary for any session offered unless specified within that particular topic.</p> <p style="text-align: center;"><b>Fast! Convenient! Easy! Affordable!</b></p>	<ol style="list-style-type: none"> <li>1. Put the date of next year's Chapter meeting (May 21-23, 2008) on your calendar and plan to attend.</li> <li>2. Send an e-mail to me at <a href="mailto:casey.garten@bankofthewest.com">casey.garten@bankofthewest.com</a> indicating your interest in serving on a Chapter committee for the coming year, or just give me some thoughts on how you think the Chapter can help you and your cooperative.</li> <li>3. Visit the National NSAC website at <a href="http://www.nsacoop.org">www.nsacoop.org</a> and review the many resources available.</li> <li>4. Read this newsletter, and then e-mail it to another person in your organization who is not a member of NSAC.</li> <li>5. Find out who else in your organization is a member of NSAC.</li> <li>6. Review your listing in the national directory member's only link at <a href="http://www.nsacoop.org">www.nsacoop.org</a> and make any necessary changes.</li> <li>7. E-mail this newsletter to someone you know in another cooperative who would benefit from membership in NSAC.</li> </ol> <p>If each of us can find the time to accomplish one or more of these today, then together we are on our way to building a stronger Chapter.</p>



## NEW BOARD MEMBERS

Nola Harp  
Keith Hesterberg



**NOLA HARP** - New NSAC board member Nola Harp is the Controller for Orange Cove-Sanger Citrus Association ("OC-SCA"), located in Orange Cove, California. OC-SCA, a Sunkist-affiliated citrus packer, provides harvesting, packing and marketing services to its members. Nola has been with OC-SCA as Controller since 1984. Nola began her career in 1975 performing various accounting functions for a Yuma, Arizona based citrus sales exchange and packer. The experience she gained in her various functions with the association in Yuma provided her an opportunity to become the Controller of Orange Cove-Sanger Citrus Association in 1984.

Nola was born in Salinas, California although she spent much of her early years in Yuma, Arizona. Nola is happily married to Danny for the past 24 years and has two children and two stepchildren. Her children have spread throughout the country with one located in Visalia, California, one in Oklahoma, and two in Dallas, Texas. One of her children, a son in Dallas, works for Halliburton and is finishing his third year (of three) in Iraq. Nola noted that her son, while not able to join the military, desired to serve his country in some manner. When the opportunity presented itself her son volunteered to go to Iraq and work. She said that he is doing well and she and her husband are very proud of their son's sacrifice to serve his country.

When asked who or what had the biggest impact on her career Nola stated that there was not an individual or event. Rather, all of the people and companies that she has worked with during her career have all, in one way or another, provided opportunities to learn and grow. She attributes her success to her involvement as each day, each person, and each company she encounters provides her valuable experiences that she has taken with her throughout her career.

Please join us in welcoming Nola Harp as a new member of the board who will serve a three-year term with the NSAC.

**Special thanks to Joe Slagle from CoBank  
for your contributions to this newsletter.**



**KEITH HESTERBERG** - Keith was raised on a grain farm in east-central Illinois. He graduated from Illinois State University with a B.S. degree, with major courses of study in Agriculture Economics and Production Agriculture. Keith has been in the Farm Credit System for more than 14 years; during that time he worked for a Farm Credit association in Illinois for six years, including time managing two branch offices, and later as the Director of Marketing. He started working with CoBank in Denver, Colorado in 1999 and has served in various roles including Senior Market Consultant in the Business Advisory Services group, and as a Senior Credit Manager managing credit administration teams in both Denver, and Sacramento. Keith has also serviced accounts as a Relationship Manager in California, Arizona, Colorado, New Mexico, and Utah. While in Colorado, Keith served three years as an elected director on the Colorado Cooperative Council. Keith currently works for CoBank based out of the Sacramento office as a Lead Relationship Manager working with accounts in California. Keith and his wife Beth have been married for almost 11 years, and they have two children, Cole (5), and Abby (2).

## NSAC's Mission Statement

To be the acknowledged leader in:

- ▶ Providing accounting, tax and business education uniquely tailored to cooperatives;
- ▶ Providing networking and professional development opportunities for our membership; and
- ▶ Supporting cooperative business interests in standard setting processes enabling our membership to effectively serve cooperatives.

## FWC 2008 ANNUAL MEETING

**SAVE THE DATE!**

2008 NSAC Far Western Chapter  
Annual Meeting

May 21 – 23, 2008  
Embassy Suites, South Lake Tahoe, CA



Embassy  
Suites



Edgewood-Tahoe Golf Course Clubhouse

### Annual Meeting Trivia Question:

What do all of these fine entities  
and individuals have in common?



- A. They all have colorful, graphically pleasing logos
- B. They are all members of the Far Western Chapter of NSAC
- C. They all contributed prizes to the 2007 Far Western Chapter Annual Meeting
- D. All of the above



The answer, of course, is D!

Your Board would like to take this opportunity to thank these members for their generosity in sponsoring the Chapter's Annual Meeting in 2007.

It's never too early to start planning, so we hope our Chapter members will consider contributing to this year's Annual Meeting!

## MENTOR PROGRAM



New to NSAC or would just like to learn more? Then the mentor program is the place to go for information. Our goal is to transition members into an active and rewarding NSAC experience. Attendance at our national and chapter meetings provides an opportunity to meet and learn from leading experts in cooperative accounting. Your activity in the chapter will enable you to develop a network of colleagues with similar interest and varying experiences.

As part of our mentor program we will follow up with new members with questions such as the following:

- 1) Have you been receiving the "TCA" (The Cooperative Accountant Publication)?
- 2) Are you receiving the chapter newsletter?
- 3) Are there any other needs or questions I can help you with?

You will find getting involved in NSAC is very worthwhile. I personally value the contacts I have developed over the years. The networking has been invaluable. I have called upon these contacts more than once when facing accounting or tax questions.

Give us a call to find out more. You will find my contact information as well as the other mentor committee members' contact information below. Feel free to contact any one of us.

Hope to hear from you soon.

Ana Spyres  
Mentor Coordinator

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## MEMBERSHIP

Do you know someone who might benefit from NSAC membership? Someone who could use:

- ▶ Continuing education?
- ▶ Basic cooperative education?
- ▶ Conferences and networking?
- ▶ Quarterly cooperative news?

Contact Ana Spyres  
Vice President and CFO  
Sunsweet Growers  
901 North Walton Avenue  
Yuba City, CA 95993  
(530) 822-2806  
[aspyres@sunsweet.com](mailto:aspyres@sunsweet.com)

## NEW - PODCASTS

The National Society of Accountants for Cooperatives is pleased to be able to offer PODcasts from the Cooperative Learning Network to members of the Association at a nominal fee. Please note that a PODcast contains a .pdf file of the presenter's presentation as well as a .wav file of the audio portion of the cast.

Order PODcasts now at [www.nsacoop.org](http://www.nsacoop.org)

## Don't Leave Us in the Dark



If you are moving, changing jobs, or email addresses, please notify the NSAC National Office at [info@nsacoop.org](mailto:info@nsacoop.org)



## SHOW ME THE CANDY!



Submit an article for the next edition of the Newsletter and receive a gift box filled with delicious Sunkist *Fruit Gems!*

Submissions should be sent to:  
[john.striff@fruitgrowers.com](mailto:john.striff@fruitgrowers.com)



# Far Western Chapter

Arizona | California | Hawaii | Nevada | Utah

## Winter 2008 NEWSLETTER

### Chapter Officers

#### President

##### Casey Garten

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#### Vice President

##### Roger Coutts

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#### Secretary-Treasurer

##### Cindy Holland

Vice President  
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#### Assistant Secretary-Treasurer

##### Allen C. Ludlow, CPA

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[acludlow@acctgplus.com](mailto:acludlow@acctgplus.com)

#### Past President

##### Brent Morrison

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#### Additional Committee Chairs:

**Tax** – Don Butwill  
**Silver Star** – Casey Garten  
**Newsletter** – John Striff  
**Mentor Program** – Ana Spyres  
**Education** – Dan Nutley

**Program Chair** – Roger Coutts  
**Membership** – Ana Spyres  
**Early Bird** – Cindy Holland  
**2008 Time & Place** – Allen Ludlow  
**Publicity Printing & Registration** – Kathleen Block

### National Directors

#### Richard G. French

Vice President, Finance and CFO  
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#### Ana Spyres

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The NSAC Board of Directors has approved a policy to permit approved organizations to present graphics, text, and/or artwork promoting their businesses in

**The Cooperative Accountant** and certain other publications.

In exchange, these organizations are asked to support NSAC as follows:

One-half page presentation in each of four consecutive quarterly issues of **The Cooperative Accountant**, as well as the **Membership Directory & Resource Guide** - \$1,000

Full page presentation in each of four consecutive quarterly issues of **The Cooperative Accountant**, as well as the **Membership Directory & Resource Guide** - \$2,000



Member ID:

### New Member Enrollment Application

**Please complete both sides.**

## National Society of Accountants for Cooperatives

136 South Keowee Street \* Dayton, OH 45402

Phone: 937.222.6707 \* Fax: 937.222.5794

[info@nsacoop.org](mailto:info@nsacoop.org) \* [www.nsacoop.org](http://www.nsacoop.org) \* [www.nsac.coop](http://www.nsac.coop)

Name (First/Middle/Last): \_\_\_\_\_

Salutation (name you prefer to be called by if different from above): \_\_\_\_\_

I was referred to NSAC by (member name) \_\_\_\_\_

Chapter(s) I want to join (refer to next page): \_\_\_\_\_

I prefer correspondence to go to my:  Firm Address  Home Address Are you a former member of NSAC?  Yes  No

#### **Company Information:**

Job Title \_\_\_\_\_

Firm Name \_\_\_\_\_

Mailing Address, City, State, Zip, Country: \_\_\_\_\_

*Package Address (Street, City, State, Zip) for FEDEX, UPS, etc. if different from above address:*

Work Phone + extension: \_\_\_\_\_ Fax: \_\_\_\_\_ Toll free number: \_\_\_\_\_

Email: \_\_\_\_\_ Web: \_\_\_\_\_

CEO or General Manager's Name: \_\_\_\_\_

**Home Information:** *We do not give this information to other members or to non-members without your permission. We need this information in case we are unable to reach you at your firm or you leave your firm and we can't get a forwarding address from them. It will not be accessible to others on the website unless it is the only address you give us or it is your preferred address for mailings.*

Home Address: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Professional Information** Are you a CPA?  Yes  No

Number of years in a cooperative activity or providing professional support to a cooperative activity: \_\_\_\_\_

Other relevant professional certifications: \_\_\_\_\_

#### **Demographic Information** (optional)

Birth date: \_\_\_\_\_

Male

Female

Name of School

City/State

Degree and Year

1. \_\_\_\_\_

2. \_\_\_\_\_

Each application **MUST** be accompanied by a **check or charge for both (1) national and (2) chapter<sup>1</sup> dues.** Dues are non-refundable.

<sup>1</sup>Retired members are not required to pay chapter dues.

Check enclosed \$ \_\_\_\_\_  Charge \$ \_\_\_\_\_ to my:  Visa  MasterCard  AMEX

Card #: \_\_\_\_\_ Exp: \_\_\_\_\_ Cardholder Signature: \_\_\_\_\_

Print name on credit card \_\_\_\_\_

Credit card billing address:  Firm Address  Home Address Other: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Approval of this application is subject to final endorsement by the Executive Board.**



# Membership Types

**All memberships are individual memberships and are not transferable.**

**REGULAR:** To be eligible for regular membership, an individual shall be employed by or affiliated with a cooperative association, be engaged in providing professional services for cooperatives, or shall otherwise be engaged in the furtherance of cooperative principles. The national annual membership service fee is **\$150.00** and covers 1 year of membership from the date enrolled. NSAC membership dues must include payment of national membership service fees *plus* applicable chapter dues (listed below).

**RETIRED:** To be eligible for retired membership, an individual must have a minimum of five years active membership in good standing, have reached age 55, and be retired from active business under provisions of a formal retirement plan or through amicable arrangement with his or her employer which results in a complete severance or material reduction in compensation, or have retired because of permanent disability. The national membership service fee is **\$50**; there are no chapter dues required.

## CHAPTER MEMBERSHIP AND DUES

**Chapter membership is required as a condition of membership in NSAC.** Twelve chapters have been organized using state boundaries as set forth below. Members usually affiliate with the chapter covering the state in which they live or work. However, NSAC recognizes that for professional, geographic or other reasons members may prefer to affiliate with a different chapter or with more than one chapter.

Dues are assessed on the basis of all chapters chosen. Please designate on page 1 the chapter(s) in which you want to hold membership. If no choice is made, a chapter assignment will be made based on address. *If joining more than one chapter, the first chapter listed on page 1 will be considered your primary chapter for voting purposes.*

### CHAPTERS AND CHAPTER DUES

<b>Capitol</b> (DC, DE, MD, PA, PR, VA, WV)	\$ 20
<b>Electric Cooperative</b> (nation-wide)	\$ 25
<b>Far Western</b> (AZ, CA, HI, NV, UT)	\$ 20
<b>Great Lakes</b> (MI, WI)	\$ 10
<b>Mid-Central</b> (IN, KY, OH, TN)	\$ 5
<b>Mid-West</b> (CO, KS, NE, NM, OK)	\$ 10
<b>Mississippi Valley</b> (AR, IA, IL, MO, MS)	\$ 10
<b>North Central</b> (MN, ND, SD)	\$ 10
<b>Northeast</b> (CT, MA, ME, NH, NJ, NY, RI, VT)	\$ 10
<b>Pacific Northwest</b> (AK, ID, MT, OR, WA, WY)	\$ 20
<b>South Atlantic</b> (AL, FL, GA, NC, SC)	\$ 30
<b>Texas</b> (LA, TX)	\$ 10

### OCCUPATIONS *(check the box which applies)*

*If 'Other,' please specify your occupation.*

- Accountant or Auditor - General
- Accountant – Tax
- Association Management
- Attorney
- Bookkeeper
- CEO/COO
- CFO/Treasurer/Controller
- Consultant
- Educator
- Financial Officer or Advisor
- Information Technology
- Management
- Marketing
- Other: \_\_\_\_\_
- Retired

### CO-OP TYPE *(Check the box which applies; if not a cooperative, check the last box.)*

- |  |  |   |  |
|--|--|---|--|
| <input type="checkbox"/> Agricultural Marketing        | <input type="checkbox"/> Energy, State-Wide Associations | <input type="checkbox"/> Funeral & Memorial Societies | <input type="checkbox"/> Purchasing, Other: _____  |
| <input type="checkbox"/> Banking/Financial Services    | <input type="checkbox"/> Energy, Other: _____            | <input type="checkbox"/> Hardware/Lumber              | <input type="checkbox"/> Service, Other: _____     |
| <input type="checkbox"/> Distribution/Logistics        | <input type="checkbox"/> Farm Supplies & Services        | <input type="checkbox"/> Healthcare                   | <input type="checkbox"/> Telephone & Communication |
| <input type="checkbox"/> Education/Childcare           | <input type="checkbox"/> Grocery, Retail or Wholesale    | <input type="checkbox"/> Housing & Related Industries | <input type="checkbox"/> Transportation            |
| <input type="checkbox"/> Energy, Electric Distribution | <input type="checkbox"/> Franchise                       | <input type="checkbox"/> Information Technology       | <input type="checkbox"/> Other: _____              |
| <input type="checkbox"/> Energy, Electric Power Supply |  | <input type="checkbox"/> Insurance                    |  |
|  |  | <input type="checkbox"/> Marketing, Other: _____      |  |
|  |  |   | <input type="checkbox"/> Not a cooperative         |

### WHERE ARE YOUR FIRM'S CUSTOMERS?

- |   |  |
|---|--|
| <input type="checkbox"/> Local (county and/or surrounding counties) | <input type="checkbox"/> Nationwide    |
| <input type="checkbox"/> Regional (state and/or surrounding states) | <input type="checkbox"/> International |