

# Far Western Chapter

Arizona • California • Hawaii • Nevada • Utah

## 65<sup>th</sup> Annual Meeting

June 7—9, 2023



***NSAC***  
*National Society of  
Accountants for Cooperatives*

CAESAR'S PALACE HOTEL

3570 S LAS VEGAS BLVD

LAS VEGAS, NV 89109

# AGENDA

## Wednesday, June 7, 2023

9 a.m. – 5 p.m. Educational Program (*Trevi room*)

9 a.m. – Noon

### Understanding Cooperatives and Pool Accounting

Eric Krienert, K-deep Dhaliwal, Abbie Pike, Josh Bakke, Stephanie Walchuk, Moss Adams



**CPE Field of Study:** Audit and Accounting | **Course Level:** Intermediate

*Overview of the history, classification and benefits of a cooperative. Also, differences between cooperatives and other companies, differences between supply and marketing cooperatives, and inventory valuation methods with case studies.*

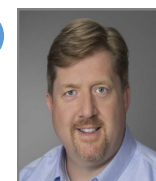
Noon – 1 p.m.

Lunch

1 – 5 p.m.

### Financing Alternatives and Taxation — Basic and Advanced

Eric Krienert, K-deep Dhaliwal, Abbie Pike, Josh Bakke, Stephanie Walchuk, Moss Adams



**CPE Field of Study:** Finance and Taxation | **Course Level:** Intermediate

*Develop awareness of internal and external funding / capital sources and review basic cooperative taxation*

4:00 - 5:00 p.m.

Chapter Directors Meeting – Strategic Planning

5:30 – 7:30 p.m.

President's Hospitality Reception (Verona/Turin room)  
Sponsored by:



## Thursday, June 9, 2022

8 a.m. – 4:40 p.m. General Program (*Trevi Room*)

8 a.m.

Early Bird Prizes

8:05 – 9 a.m.

### Tax Update

Josh Bakke, Moss Adams



**CPE Field of Study:** Taxation | **Course Level:** Intermediate

*This session will provide an update on latest tax developments.*

9:05 – 10 a.m.

### Finance & Accounting Department Optimization

Ana Klein—Morrison & Co.



**CPE Field of Study:** Accounting | **Course Level:** Intermediate

*This session will review the new standard for leases.*

10 – 10:30 a.m.

Break

10:30 a.m.

Early Bird Prizes

10:35 – 11:30 a.m.

### Forensic Data Analytics

Ryan Merryman—Clifton Larson Allen



**CPE Field of Study:** Accounting | **Course Level:** Intermediate

*This session will explore ways for management and auditors to gain insights through data.*

## Thursday, June 8, 2023

11:30 a.m. – 1 p.m. **Luncheon – open discussion / early bird prizes**

1:30 p.m. Early Bird Prizes

1:35 – 2:30 p.m. **A&A Update**  
Ed Grossman, Clifton Larson Allen



**CPE Field of Study:** Accounting | **Course Level:** Intermediate  
*Overview of recent accounting and audit standard changes.*

2:30 – 3:30 p.m. **Coop Success—Weathering it All**  
Zeb Rocha, Chief Accounting Officer, Pacific Coast Producers



**CPE Field of Study:** Production/Business Mgt. & Org./Marketing | **Course Level:** Basic  
*Overview of industry challenges, weather, COVID, equity structure and everything in between..*

3:30 – 3:45 p.m. Break

3:45 p.m. Early Bird Prizes

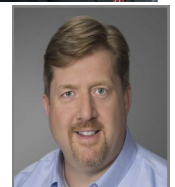
3:50 – 4:40 p.m. **Cooperative Governance — Trends in Challenging Times**  
Michael Droke, Dorsey & Whitney LLP

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**CPE Field of Study:** Business Law | **Course Level:** Overview  
*This course will provide an overview of the legal issues facing cooperatives and others in the industry.*

4:40 – 5:25 p.m. **Nonpatronage board panel discussion**  
Speakers TBD



**CPE Field of Study:** Taxes | **Course Level:** Overview  
*This program will discuss what is considered nonpatronage income and the benefits it provides to cooperatives.*

5:25 – 5:30 p.m. Early Bird Prizes

6:00 – 9 p.m. Dinner (Verona/Turin room)

## Friday, June 9, 2023

8 a.m. – 2 p.m. General Program (*Trevi room*)

8 a.m. Early Bird Prizes

8:05 – 9 a.m. **Agriculture Economic Outlook**  
Tanner Ehmke, CoBank



**CPE Field of Study:** Economics | **Course Level:** Basic  
*An outlook on the macro economy, key agricultural commodities and the impact on the agricultural economy.*

9:05 – 10 a.m. **Legislative Update**  
Tricia Geringer—Ag Council of California



**CPE Field of Study:** Taxes | **Course Level:** Basic  
*This program will discuss policy issues in the State Legislature that would impact agricultural businesses and cover key initiatives on the November 2023 California ballot.*

10 – 10:30 a.m. Break

10:30 a.m. Early Bird Prizes

Friday, June 9, 2023

10:35 – 11:30 a.m. **Employee Engagement and Rules of the Road**  
Erika Frank—California Lawyers Association

**CPE Field of Study:** Personnel/HR | **Course Level:** Overview  
Businesses continue to refine ways to improve employee engagement as many employees continue working remotely or are gradually making their way back to the office. Hear about how you can improve employee engagement while staying up to date on the most recent changes to California's employment laws.



11:30 a.m. – Noon

**Business Meeting**  
Dianna Marland (CALAMCO) NSAC Far Western Chapter President  
*Discuss chapter business, officer elections, and announce the Far Western Conference in 2024.*



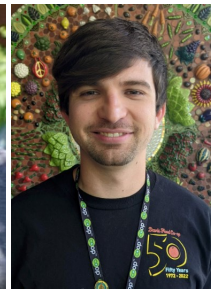
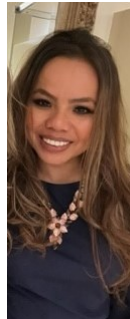
Noon – 2 p.m. Closing Luncheon and Late Bird Prizes

## Dan Nutley Scholarship Winners

**About the Scholarship:** The Far West Chapter of NSAC sponsors one individual to attend the educational session and general conference in memory of Dan Nutley. Dan, a long time partner of Moss Adams was a teacher and mentor whose dedication and service to our chapter will be long remembered. The scholarship will be awarded by a committee consisting of the Far West Chapter President and Moss Adams employees.

### Congratulations to the 2023 winners:

Chrysti Chumm from Stanislaus Farm Supply  
Austin Tu from the Wonderful Company  
David Valizan & Alex Arroyo from Davis Food Cooperative



## SPONSORS

Thank you to our 2023 Early Bird Prize Sponsors!

Thank you to our 2023 President's Reception Sponsor!



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