President’s Message

The National Annual Meeting in Seattle provided lots of educational and networking opportunities. The seafood was great and there was surprisingly only one rainy day! It was good to see so many members of the Midwest Chapter there.

I would encourage everyone to attend next year’s annual meeting in Orlando, FL if at all possible. It would be a tremendous opportunity to get the family to Walt Disney World.

Congratulations to Chuck Trutna for winning the Scribes award for best chapter newsletter. Chuck does a great job of putting our regular and timely communication to the members. It takes a lot of time and effort to coordinate officer and director reports and get them organized into a professional publication. Thank you Chuck!

As we head into the back to school and football seasons, I, and probably most of you feel that there is more than enough going on in our lives.

Continued to page 2
**National Director Report**

I am very appreciative and excited for the opportunity to serve as your National Director for the Mid-West Chapter. I look forward to visiting and working with you during my term.

The 2009 Tax and Accounting Conference for Cooperatives held at Seattle on August 10-12, was a great success. The education experience was enhanced by additional breakout sessions. These breakout sessions allowed numerous timely topics to be covered during the course of the conference.

The other activities, which included a reception at the Museum of Flight and a Mariner’s game at Safeco Field, provided a great opportunity for fellowship and networking.

During the annual business meeting, Richard French was announced as the new NSAC President. Richard is a member of the Far Western Chapter. Members of the executive Committee include:

- Russ Wasson, Vice President (Electric Coop Chapter)
- Larry Romuald, Secretary/Treasurer (Great Lakes Chapter)
- Clay Worden (South Atlantic Chapter)
- Gary Strain (North Central Chapter)
- Greg Taylor, Immediate Past President (Texas Chapter)

Other presentations given out during the business meeting included:

- Silver Bowl Winner – Don Frederick
- Silver Star Recipients – Mississippi Valley Chapter & Great Lakes Chapter
- **Scribe’s Award Winner** – Chuck Trutna

**President’s Report – continued**

Kids have homework and activities to attend, the yard and garden need attending to and is there ever a shortage of things to do at the office? Yet it always seems we pull through and go on to accomplish even more. But how? Whether it’s penning an NSAC newsletter report, that big project at work or the impromptu home repair, support of your family and employer are great assets to have on your side.

I encourage you to take a moment to thank your employer and spouse for support and time they allow you for NSAC and other activities.

**Carl Smith**

**From his lips . . .**

Because it was a busy day in Heaven, St. Peter was interviewing recent arrivals three at a time.

After making sure the latest trio was worthy of entering Heaven, St. Peter asked, “Now, what would you like the pastor to say at your funeral?”

The first man said, “I want him to say that I was a wonderful father and a loving husband who never, ever cheated on his wife.”

The second man answered, “Have him say that I was the most honest businessman in the world and that I absolutely did not embezzle all that money from my company before I died.”

The third person, a woman, thought for a moment, and then replied, “I want him to say, ‘Oh, my God, call a paramedic! She’s still breathing!’”
National Director Report – continued

Please join me in congratulating Chuck Trutna on this well deserved award for submitting the best newsletter of the year.

As the Newsletter Editor, Chuck does a tremendous job of keeping us informed of the programs, activities and events of NSAC and its members.

Next year, the Tax and Accounting Conference will be held on August 2-4, at the Swan and Dolphin Hotel in Orlando, Florida. Please mark your calendar and plan to bring family and friends to Orlando to celebrate the 75th Anniversary of NSAC. Rest assured the conference will include numerous educational opportunities and fun activities.

The Cooperative Learning Network (CLN) Webinars continue to provide affordable accounting, tax and business education opportunities for all members. This initiative is headed up by Don Frederick, Director of Education.

Please visit the NSAC website to learn more about upcoming CLN programs.

Finally, the upcoming year should provide exciting opportunities for NSAC members.

I encourage you to contact me at mikem@lvpf-cpa.com when you have questions and/or suggestions regarding the many programs and services provided by NSAC.

Thanks again for your support.

Mike Meisenheimer

<table>
<thead>
<tr>
<th>The real meaning of corporate job titles</th>
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<tbody>
<tr>
<td><strong>CHAIRMAN OF THE BOARD</strong></td>
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<tr>
<td>• Leaps tall building in a single bound</td>
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<tr>
<td>• More powerful than a locomotive</td>
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<tr>
<td>• Faster than a speeding bullet</td>
</tr>
<tr>
<td>• Walks on water</td>
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<tr>
<td>• Discusses policy with God at length</td>
</tr>
<tr>
<td><strong>PRESIDENT</strong></td>
</tr>
<tr>
<td>• Leaps medium-sized buildings in two bounds</td>
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<tr>
<td>• Slightly more powerful than a commuter train</td>
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<tr>
<td>• Just as fast as a speeding bullet</td>
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<tr>
<td>• Walks on water if the sea is calm</td>
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<td>• Talks to God; unsure if God’s listening</td>
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<td><strong>VICE PRESIDENT</strong></td>
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<td>• Leaps short buildings with a running start and favorable winds</td>
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<td>• Almost as powerful as a city bus</td>
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<td>• Faster than a speeding bullet shot from a slingshot</td>
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<td>• Walks on water in an indoor swimming pool (heated)</td>
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<tr>
<td>• Leaves voicemail for God (unreturned)</td>
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<tr>
<td><strong>MANAGER</strong></td>
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<tr>
<td>• Runs into buildings, bruising nose</td>
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<tr>
<td>• Recognizes locomotives (two out of three times)</td>
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<tr>
<td>• Is not allowed to handle live ammunition</td>
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<td>• Can't stay afloat with a life preserver</td>
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<td>• Talks to animals</td>
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<tr>
<td><strong>ADMINISTRATIVE ASSISTANT</strong></td>
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<tr>
<td>• Lifts buildings and walks under them</td>
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<tr>
<td>• Kicks locomotives off the tracks</td>
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<td>• Catches speeding bullets in his/her teeth</td>
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<tr>
<td>• Freezes water with a single glance</td>
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<tr>
<td>• Tells God what to do</td>
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New sources have biofuels on the rise

The next generation of biofuels may come from grass and sawdust.

Whereas current biofuels are generally derived from feedstocks such as corn and soybeans, available farmland can't provide enough fuel for more than about 10 percent of the demand. Diverting feedstocks to biofuel production also drives up prices.

But so-called second generation biofuels can be processed from such sources as sawdust and other construction debris, cornstalks, wheat straw, and certain kinds of grass and woody materials that are cheaper and don't have to be grown on traditional farmland.

Some fuel sources can even decontaminate soil affected by pollution from wastewater or heavy metals.

The U.S. can probably produce enough fuel from these sources to provide close to half the current consumption of gasoline and diesel fuel in a year.

Quotations:

How long a minute is depends on which side of the bathroom door you're on.

Let not the sands of time get in your lunch.

Sometimes courage is the little voice at the end of the day that says I'll try again tomorrow.

If opportunity doesn't knock, build a door.

COOPERATIVE LEARNING NETWORK

We are offering seminars on the following topics. Additional seminars may be added.

Watch the website for details.

Developing an Effective Audit Committee
**Date:** Thursday, September 03, 2009
**Presenter(s):** Clay Worden, CPA with McGladrey & Pullen

International Accounting Standards
**Date:** Thursday, September 17, 2009
**Presenter(s):** Phil Miller, CPA Vice President & Controller with Southern States Cooperative, Inc

Budgets and Costs
**Date:** Thursday, October 08, 2009
**Presenter(s):** Phil Miller, CPA VP & Controller; Chris Headley Dir. Internal Audit - Southern States Cooperative, Inc.

International Financial Reporting Standards for Small and Medium Sized Entities (IFRS for SME)
**Date:** Thursday, October 29, 2009
**Presenter(s):** Russ Wasson, Director of Tax, Finance and Accounting Policy with National Rural Electric Co-op Assoc.

2009 Basic A&A Course - 4 Hour Module
**Date:** Thursday, November 12, 2009
**Presenter(s):** Donald Frederick, Educational Director, NSAC - Phil Miller, Vice President & Controller Southern States Coop

Business Combinations
**Date:** Thursday, November 19, 2009
**Presenter(s):** Greg Taylor, CPA with D. Williams & Company, PC
Have a happy ‘family’ at work

Your co-workers aren’t your family, but the same rules that ensure a warm relationship with family members can apply to the workplace.

Here are some guidelines for communication and respect that will create a positive atmosphere at work:

- **Respect boundaries.** Understand that people have their own concepts of personal space and privacy. Just as you wouldn’t go into your sister’s room without her permission, don’t assume you can open someone’s desk to look for a pen or a piece of candy. Stay out of your colleagues’ personal lives, and don’t share too much of your own.

- **Keep promises.** Family members and co-workers both want to know they can depend on you. Don’t make commitments you can’t keep. If something prevents you from doing what you’ve said you will, be honest and explain it at once. And do everything reasonable to live up to the promises you make. You’ll build a reputation for trustworthiness that will aid your career.

- **Don’t waste people’s time.** We’re all busy with our jobs or our chores. Although a certain amount of informal chat helps build and maintain a friendly atmosphere, don’t overdo it, and don’t let your co-workers waste your time on irrelevant discussions. Keep an eye on your priorities, and other people’s, so everyone can concentrate on getting work done.

- **Pay attention to people.** No one likes to be ignored, whether it’s by your father reading the paper while you’re trying to talk about your day or by a co-worker checking his or her BlackBerry during a meeting. Give people your full attention when they’re speaking to you. Eliminate distractions. This shows you respect their time and intelligence.

You know you’re grown up when . . .

You’re not a kid anymore. Here’s the proof:

- Your refrigerator has more food than beer in it.
- 6 a.m. is when you get up, not when you go to bed.
- You hear your favorite song . . . on the elevator.
- You make plans to watch the Weather Channel.
- A clean sweater and jeans is no longer considered “dressing up.”
- You have no idea how late the pizza place delivers.
- Your older relatives feel comfortable telling dirty jokes around you.
- You feed your dog Science Diet instead of cold pizza.
- A $7 bottle of wine is no longer “the good stuff.”

Humor on board

Be safe when you’re driving: Don’t laugh yourself into an accident when you read these bumper stickers:

- EARTH FIRST! We’ll strip-mine the other planets later.
- The gene pool could use a little chlorine.
- Make it idiot-proof—and someone will make a better idiot.
- Ambivalent? Well, yes and no....
- Don’t bother me. I’m living happily ever after.
- I’m not driving fast—just flying low.
- If you can read this, I can hit my brakes and sue you.
Put more power into employee praise

“You catch more flies with honey than with vinegar” is an old saying but one with a lot of truth.

When it comes to managing people in the workplace, or just getting along with your friends and your family, praise can be much more powerful than criticism or blame. Here are some simple guidelines:

• **Be authentic.** Any insincerity will tarnish the effect. Be clear on what actions or behavior you want to spotlight. Know the details. Don’t overdo it (“That was the best presentation ever!”). Gee whiz.

• **Be specific.** People can’t repeat the actions you’re praising unless they know exactly what you’re talking about. You don’t have to go into exhaustive detail, but you should briefly explain what you’re drawing attention to, and why.

• **Be timely.** Praise loses its impact if it’s not delivered close to the event. Don’t save it up for the monthly luncheon. Tell the person what you appreciate right away. And take your time. Don’t rush away once you’ve delivered your message. Let the other person enjoy it for a while.

• **Be encouraging.** Praise makes people feel good, and it also reinforces behavior. Express your hope that the person will continue doing praiseworthy work. Thank the person for his or her efforts. This helps send the message that you’d like to see the person’s performance keep improving along the same lines.

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No more excuses! Get started with your exercise program

We all know we should exercise, and most of us have what seem like pretty good reasons to avoid it. Here are some of the most common, along with some common-sense responses:

• **“I don’t have any spare time.”** The truth is that we make time for what’s important to us. Schedule exercise into your day like any other appointment.

• **“Exercise is boring.”** The key is finding something you like. Look for team sports, group activities, or interesting surroundings to keep your mind as well as your body occupied.

• **“I’m too out of shape.”** Just don’t overdo it at first. Check with your doctor for suggestions, and start with low-impact activities such as swimming or bike riding.

• **“I’m not fat.”** Good, but exercise is about more than losing weight. You want to maintain your health, and also control cholesterol and prevent heart disease—both benefits of regular exercise.

• **“I don’t like going to gyms.”** If the gym scene isn’t for you—or it’s too expensive—look for an exercise routine that doesn’t call for a lot of equipment, like running or lifting a few weights at home. A brisk walk helps, too.

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Life is what we make it; always has been, always will be.

—Grandma Moses
THE QUALIFIED PRODUCTION DEDUCTION AND COOPS
A NEW PRIVATE LETTER RULING ADDS SOME CLARITY

By Steven J. Roy
Nyemaster Goode Law Firm
700 Walnut, Suite 1600, Des Moines, Iowa 50309
Telephone: 515-283-8044 Telefax: 515-283-3108
E-mail: sjr@nyemaster.com

(This article based in part on an outline prepared by K. Dwayne Vande Krol and the author for a meeting of the Iowa Institute for Cooperatives).

The Statutory Framework

Section 199 allows deduction equal to the lesser of (i) 6% of qualified production activities income; (ii) 6% of taxable income of taxpayer (without regard to this deduction); or (iii) 50% of wages paid with respect to domestic production gross receipts. “Qualified Production Activities Income” equals “Domestic Production Gross Receipts” less cost of goods sold and other expenses (other than the Section 199 deduction). “Domestic Production Gross Receipts” means gross receipts derived from … sale … of “Qualifying Production Property” which was manufactured, produced, grown or extracted by the taxpayer in the United States. “Qualifying Production Property” includes tangible personal property. Specified agricultural coops are treated as having grown Qualifying Production Property grown by members. The deduction is passed through to patrons if patrons receive a qualified payment (patronage dividend or qualified per unit retain certificate) and are identified in notice mailed to patron. Income of coop is computed for purposes of this section without regard to deductions for patronage dividends or per unit retain certificates. Coop gets no deduction for portion of qualified payment attributable to Section 199 deduction passed through to patron. Obviously, the larger the qualified production activities income, the greater the deduction. The issue with respect to cooperatives has been: are the amounts paid to farmers for the product part of cost of goods sold (which reduces qualified production activities income and thus the deduction) or not?

Initial IRS Approach

The first example of the regulations was as follows: (i) Cooperative X markets corn grown by its members within the United States for sale to retail grocers. For its calendar year ended December 31, 2007, Cooperative X has gross receipts of $1,500,000, all derived from the sale of corn grown by its members within the United States. Cooperative X pays $370,000 for its members’ corn and its W-2 wages (as defined in §1.199-2(e)) for 2007 total $130,000. Cooperative X has no other costs. Patron A is a member of Cooperative X. Patron A is a cash basis taxpayer and files Federal income tax returns on a calendar year basis. All corn grown by Patron A in 2007 is sold through Cooperative X and Patron A is eligible to share in patronage dividends paid by Cooperative X for that year. The Treasury Department held that Section 199 applies to Cooperative X and its patrons and all of Cooperative X’s gross receipts from the sale of its patrons’ corn qualify as domestic production gross receipts (as defined §1.199-3(a)). Cooperative X’s QPAI is $1,000,000. Cooperative X’s section 199 deduction for its taxable year 2007 is $60,000 (.06 x $1,000,000). Because this amount is less than 50% of Cooperative X’s W-2 wages, the entire amount is allowed as a section 199 deduction subject to the rules of section 199(d)(3) and this
It is important to note in this example that the IRS reduced the qualified production activities income by the amount paid the farmers for the product.

**The Initial Private Letter Rulings – Pooling Method**

To the extent that the cooperative association is operating on a pooling basis, the board of directors of the cooperative association determines the portion of the remaining earnings derived from the pool that will be added to the surplus. The cooperative association is operating on a pooling basis, if the association markets, sells, or handles an agricultural product and all of the following apply: (1) The product is a pool composed by commingling units of the same kind of product which are contributed to the cooperative association by its members; and (2) The earnings of the association are computed without deducting a charge for products delivered by members of the association who are contributing units to be commingled in the product pool. The board of directors may provide an advance payment to the members of the association contributing units of the product to be commingled in the product pool during the contribution period. Members “contribute” their product to the cooperative and are paid an advance payment on their ultimate share of proceeds at the time they transfer product to the coop. No Iowa grain cooperatives of which I am aware operate on the pooling method. In several rulings, the IRS has ruled that coops using the pooling method need not reduce their income by the advance payments. See PLR 200843015 (July 21, 2008); PLR 2008843023 (July 24, 2008); and PLR 200843016 (July 21, 2008). The general counsel of the IRS ruled pooling and non-pooling cooperatives should get the same Section 199 deduction since payments to the members constitute per unit retain allocations paid in money. Chief Counsel Advise 200806011.

**The New Private Letter Ruling**

On July 9, 2009, the Internal Revenue Service issued a new private letter ruling concerning the interplay of the Section 199 deduction and a cooperative. While the ruling is silent as to the type of product the members sold to the coop, the ruling does indicate that the principal purchases of the farmer members were diesel fuel, propane, heating oil, gasoline, fertilizers, herbicides and pesticides, feed and seed. Thus, the cooperative appears to be a traditional Midwestern agricultural coop. The cooperative did not utilize a pooling method but instead purchased agricultural commodities from its members and then marketed the commodities. The ruling indicated that when members sold their crop to the coop they could either do so 1) using a spot sale at the current elevator price, 2) using a forward contract, 3) selling to the coop using a basis contract, or 4) selling to the coop using a hedge to arrive contract. The coop sought a ruling that payments to the members under these four methods all constituted a per unit retain allocations paid in money. The Internal Revenue Service ruled in favor of the cooperative on this issue. The Internal Revenue Service limited its ruling to payments made to farmers during the year in which the delivered product was also sold during the year. The Internal Revenue Service declined to rule as to whether payments made to the farmers attributable to product which is in inventory at the end of the year qualifies as per unit retained allocations.
The Meaning of This Ruling

First, private letter rulings represent authority only as to the taxpayer requested the ruling. It is possible the Internal Revenue Service could take a different position with respect to other taxpayers. Secondly, however, the ruling does represent the current thinking of the Internal Revenue Service with respect to this issue. Their current thinking seems to be that Midwestern grain coops utilizing traditional marketing activities are entitled to exclude the payments made to their members, except to the extent included in inventory at the end of the year, as expenses in calculating the Section 199 deduction. Obviously, this works to the benefit of cooperatives and farmers since it significantly increases the amount of Section 199 deduction available to them. This ruling probably makes more likely that coops will claim the Section 199 deduction and then perhaps pass the deduction through to farmers. It would be helpful if the Treasury Department would amend the Treasury regulations to insert this concept in the regulations so that other cooperatives could place greater reliance on this guidance.

Editor’s Note

First, I would like to thank the Iowa Institute of Cooperatives for allowing us to reprint the above article.

At the recent NSAC TACC Meeting in Seattle, Section 199 was the main topic of concern for a number of members attending.

Monday’s is Tax Day for the Conference and Section 199 was discussed during the Current Development session and was given back to back sessions on its own later in the day.

Following the two sessions on Section 199 was the Small Coop Round Table, the main topic for discussion was again Section 199.

One issue of note is that George Benson who applied for the above Private Letter Ruling on behalf of his client, who could be described as a typical grain cooperative, stated that they gave the IRS a number of different scenarios in an attempt to cover all the bases for the Coop.

I went into the meeting being very skeptical of applying Section 199, but after the discussions I will be recommending to our Company that we re-address the Section 199 issues and determine if we should apply for a Private Letter Ruling.

I would highly recommend that you consult with your company’s auditor’s and tax preparers on Section 199 and determine if it’s in your Company’s best interests to proceed with Section 199.
Follow these smart tips for conserving your cash

Saving money is smart in good times and bad.

With a little effort and planning, you can cut your personal costs by following some of these handy hints:

• **Unplug appliances.** Don't just turn your TV off—unplug it when you’re not watching anything. Even switched off, most appliances such as TVs and computers consume some electricity. Pulling the plug saves on money and energy-related resources.

• **Drive less.** Cutting your car use in half can save you more than $1,000 a year. Carpool, or use public transportation, to get to and from work. You’ll save on gas, maintenance, and insurance.

• **Eat at home.** The average person spends more than $2,200 a year eating at restaurants or fast-food establishments. Cook your own meals, and take your lunch to work instead of buying food every day.

• **Take advantage of customer reward programs.** Discount cards that save you a few dollars here and there can add up to major savings over time. For your convenience, set up an alternative e-mail account at Gmail or Yahoo and use it when you sign up for programs. You’ll be better able to manage the promotional e-mails you receive from joining companies’ mailing lists.

• **Wait before buying.** Implement a 24-hour rule before buying anything (and a 30-day rule for major purchases). Don't buy anything on impulse: Wait the required amount of time, and then decide how much you really need or want the item. You may be surprised by what you can live without.

Please welcome our new members to the MidWest Chapter

**New Members / Rejoined Members**

Troy Hilyard  
Partner / Shareholder  
Fred A. Lockwood & Company  
Scottsbluff, Nebraska

Jill Kruse  
Compliance Accountant  
National Cooperative Refinery Assn  
McPherson, Kansas

Robert Mulligan  
Rejoined

Tyler John Dohogne  
Tax Manager  
Kevan D. Acord. P.A.  
Lenexa, Kansas

<table>
<thead>
<tr>
<th>Mid-West Chapter Membership Report</th>
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<tbody>
<tr>
<td>Members at May 31, 2009</td>
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<tr>
<td>Members - new</td>
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<tr>
<td>Members - rejoined</td>
</tr>
<tr>
<td>Members - dropped</td>
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<tr>
<td>Members - transferred</td>
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<tr>
<td>Members at July 31, 2009</td>
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</table>
The Committee Corner

**Membership – Vern May**

As your new membership chair I want to ask all members to promote the chapter and look for others who may benefit as a member of the chapter.

We have had several successful annual meetings and attendance has been growing as a result of the timely topics discussed and the ability to interact with your peers. In the new member area of this newsletter we list the name of new and rejoining members and I want to welcome our new members to the Chapter. If any of you have questions please feel free to contact the board. Information about the chapter can be found in our excellent newsletter or on the NSAC website.

If someone from the other states has time to assist in working with me in identifying new members I would welcome your assistance. Please give me a call if interested.

**Mentor – Stanley Mitchell**

As Mentor for the Mid-West Chapter it is my role to transition new members into an active and rewarding NSAC experience.

I will be working with our President Carl Smith and our Membership Chair Vern May to follow up with new members so that they can enjoy the opportunity and benefits that NSAC can provide for them.

At any time if you have questions about NSAC or the Mid-West Chapter please call me.

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**Newsletter – Charles Trutna**

The chapter newsletter is published quarterly.

We would invite any chapter member to send in any articles they think would be interesting to the rest of the chapter, or if something is changing in your professional life we would like to know.

Please email me at:

[accountant@cpicoop.com](mailto:accountant@cpicoop.com)

**Silver Star – Marty Shaffer**

As we start the new year for the Silver Star program, keep in mind that there are new and often forgotten ways to get Silver Star points for our chapter.

Please go to the NSAC web site and check out the form and see if there are things that you or your firm are currently doing that could help the chapter get points. Many of these activities will also benefit your cooperative or cooperative clients. This can be a great way to separate yourself from your competition and benefit the Midwest Chapter at the same time.

**Education – Amy Chambers**

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**Treasurer – Dwayne Campbell**
Don’t let depression control your life

Everyone feels “down” from time to time, but major, clinical depression can be a deadly disease that can lead to physical health problems and even suicide.

If you or someone you know has been feeling depressed for a while, check this list of symptoms before it’s too late:

- **Lack of interest** in normal daily activities—work, recreation, family, sex, etc.
- **Problems sleeping**—insomnia, or sleeping too much.
- **Difficulty concentrating** or making decisions—tasks that were once easy now seem overwhelming.
- **Feelings of sadness or hopelessness**—you feel worthless and unable to believe that things will ever get better.
- **Unexplained weight gain or loss**—more than 5 percent of your body weight in a month.
- **Fatigue**—lack of energy for no apparent reason.
- **Irritability**—you become easily annoyed at things that didn’t formerly bother you.
- **Unexplained physical pain**—backaches, headaches, etc, for no obvious reason.
- **Thoughts of suicide**—or a plan to end your life if it gets to be too much.

If you’re experiencing most of the symptoms on this list—especially the final one—contact your doctor without delay. Medication and therapy can often improve matters significantly.

July 31, 2009 NSAC Members

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<tr>
<th></th>
<th>NSAC</th>
<th>Chapters</th>
<th>%</th>
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The chapter’s column includes members with dual chapter memberships

Director Terms

**Director Terms - Expire in 2010**

Oklahoma – Vern May
Nebraska – Jeff Krejdl

**Director Terms - Expire in 2011**

Kansas – Nick Mueting
Oklahoma – J. L. Gibbons

**Director Terms - Expire in 2012**

Nebraska – Stanley Mitchell
Kansas – Carl Smith
Colorado – Keith Alquist
Seattle TACC Meeting

National President Greg Taylor addresses the group during the Business Meeting

National President Greg Taylor presents our outgoing National Director Mike Evans a Plaque for his services

National President Greg Taylor presents our incoming National Director Mike Meisenheimer his NSAC Director Pin
National President Greg Taylor presents Don Frederick with the Silver Bowl Award

Incoming National President Richard French addresses the Membership

Our Chapter was awarded the Scribe’s Award for the Outstanding Chapter Newsletter

Thanks to Mike and Stan and a host of others that contributed to the newsletter
Monday Night Reception at the Seattle Museum of Flight
# Directors, Officers and Committee Chairmen

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