



# TEC

DEVELOP TALENT. HONE SKILLS.

# 2019

**INSTRUCTOR-LED WORKSHOP**

## Cooperative Accounting 301

**THURSDAY, SEPTEMBER 12 | 9 A.M.-4 P.M.**  
**TEC GEORGETOWN TRAINING FACILITY**

**Register by August 29**

**Instructor:** Robert Beam, CPA, Audit Partner  
Bolinger, Segars, Gilbert & Moss LLP

This course will focus on issues for senior supervisory personnel involved in making decisions about the management of and risks to the cooperative. It will provide guidance for staff involved in the decision-making process regarding establishing policies and managing financial risk including risks associated with tax decisions.

To register online, go to [texas-ec.org](http://texas-ec.org).



**Texas Electric Cooperatives**

A Touchstone Energy® Cooperative 



# TEC 2019

## INSTRUCTOR-LED WORKSHOP

### COOPERATIVE ACCOUNTING 301

September 12 • TEC Georgetown Training Facility, 100 Cooperative Way, Georgetown 78626

#### COURSE INFORMATION

**Description:** This workshop will include detailed discussions of business risk, including financial risk assessment and internal control risk assessment. Tax risks will also be explored, including IRC Section 501(c)(12) Tax Exempt Status—what it is and is not; nonprofit, at-cost operation—federal cooperative tax law, bylaws and patronage capital credit policy considerations; 85-15 test considerations and its role in the decision-making process; unrelated business income tax considerations for non-patronage and expanded business activities; and Form 990 highlights and key areas.

#### Participants learn to:

- Identify and assess the primary financial accounting and internal control risks of an electric distribution cooperative.
- Identify and assess the tax risks involved in operating as a tax-exempt electric distribution cooperative in a changing business environment.

#### CONTINUING EDUCATION UNITS AND CONTINUING PROFESSIONAL EDUCATION HOURS

This course may be eligible for up to 7 CEUs or CPEs, depending on the governing body. Upon request, TEC will provide a certificate of completion to participants who complete the entire workshop that may be used to apply for CEUs/CPEs. TEC is registered with the State Board of Public Accountancy as a CPE sponsor. Registration with the board does not constitute an endorsement by the board as to the quality of the CPE program.

There are no prerequisites.

#### SCHEDULE

9 a.m.–4 p.m. (lunch included)

**Questions:** Brooke Robertson, (512) 486-6212 or brobertson@texas-ec.org

#### REGISTRATION FEES

Member: \$395 per person  
Member group rate 4 or more employees: \$345 per person  
Nonmember: \$475 per person

#### CANCELLATIONS

Cancellations received two weeks prior (register by date) to the start of the workshop are fully refundable. Any cancellations received after this date will be issued a refund minus \$175 cancellation fee. Substitutions are accepted. No shows and registrants failing to cancel prior to the first day of the workshop are responsible for paying the full registration fee.

#### GEORGETOWN SUGGESTED HOTELS

##### Holiday Inn

2370 Chisholm Trail, Round Rock 78681 | (512) 246-7000  
\$89, includes hot breakfast

##### Hilton Garden Inn Round Rock

2310 North Interstate Hwy 35, Round Rock 78681 | (512) 341-8200  
\$119, includes hot breakfast

##### Courtyard Austin Round Rock

2700 Hoppe Trail, Round Rock 78681 | (512) 244-1457  
\$103; Use code X58

##### Hampton Inn & Suites Georgetown

160 River Oaks Cove, Georgetown 78628 | (512) 688-5300  
\$119, includes hot breakfast

#### LUBBOCK SUGGESTED HOTELS

##### Courtyard by Marriott Lubbock

4011 S. Loop 289, Lubbock 79423 | (806) 795-1633  
\$120-130

##### Fairfield Inn & Suites

4007 S. Loop 289, Lubbock 79423 | (806) 795-1288  
\$110-120

##### Hampton Inn

4003 S. Loop 289, Lubbock 79423 | (806) 795-1080  
\$120-130

##### Embassy Suites by Hilton Lubbock

5215 S. Loop 289, Lubbock 79424 | (806) 771-7000  
\$130-150



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#### REGISTRATION FORM

[Click here to register online.](#)

**Please print clearly.**

One registration form per attendee. Duplicate as necessary.

Name	Badge Name	
Title		
Cooperative		
Address		
City	State	ZIP
Phone	Email	

**Registration Fees** (all include lunch)

- Member Registration** \$395 per person
- Group Rate: 4 or More Eemployees** \$345 per person
- Nonmember Registration** \$425 per person

Signature \_\_\_\_\_

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[Register online](#) or email completed form to [brobertson@texas-ec.org](mailto:brobertson@texas-ec.org).

**Questions:** Brooke Robertson, (512) 486-6212 or [brobertson@texas-ec.org](mailto:brobertson@texas-ec.org)