

Mid-Coast Santa Gertrudis Association

SANTA GERTRUDIS BREEDERS INTERNATIONAL AFFILIATE

Treasurer Duties and Responsibilities

Bylaws regarding role of Treasurer

Section 5. Treasurer:

- a) The Treasurer shall have custody of all money and securities of the corporation. He may sign checks of the Association, and shall keep regular books of account, and shall submit them, together with all vouchers, receipts, records and other papers, to the Directors for their examination and approval as often as they may require; and shall perform all such other duties as are incident to his office.
- b) At each annual meeting of the Members, the Treasurer shall submit a statement of the business done during the preceding year, together with a report of the general financial condition of the Association, and of the condition of its tangible property.

Specific Duties and Responsibilities

There are specific duties and responsibilities required of the Treasurer in order to carry out the duties of the office for Mid-Coast. In addition to handling the monies, accounting, reporting, signing checks, and keeping records for financial transactions, this Officer also ensures all required annual reports are filed with government entities. This section lists specific procedures for carrying out the duties of the Office.



Transition Duties:

The following general actions are taken by the new Treasurer upon **transition to the office** (new Treasurer assigned). Detailed explanations follow the list:

1. *Transition bank accounts at the Bank of Brenham*
2. *Transition certificate of deposit account at the bank of Brenham*
3. *Obtain electronic files from the previous Treasurer*
4. *Obtain hard copy files from previous Treasurer*
5. *Obtain check stamp from the previous Treasurer (the Treasurer and Secretary both have account stamps to use to validate for deposit any checks received)*
6. *Update Mid-Coast PO Box to send contents to new Treasurer's address (Kwik Kopy Brenham)*

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7. Notify Mid-Coast Secretary where to forward checks and check information
8. Ensure notification of memberships submitted and electronic payments are being routed appropriately
9. Send email out to the Mid-Coast membership explaining the invoicing and payment processes, and introducing yourself as the Treasurer
10. Establish an account for 'SOS Direct' with the Texas Secretary of State office
11. Change the Agent with the Texas Secretary of State office, if needed
12. Change Mid-Coast SGA address with the Texas Secretary of State office, if needed
13. Change Mid-Coast SGA address with the Texas Comptroller of Public Accounts office
14. Obtain a list of pending issues from the out-going Treasurer
15. Download QuickBooks online accounting software, and change any necessary detail in that software in the Account and Settings section
16. Order QuickBooks checks and envelopes as needed

Detailed Explanations for Transition tasks (All must take place after the Board votes in the new Officers. The bank will require a copy of the minutes showing the Treasurer election to change the bank account.)

1. Transition bank accounts at the Bank of Brenham, and
2. Transition certificate of deposit account at the Bank of Brenham

The bank account for the Mid-Coast Santa Gertrudis Association is held at the Bank of Brenham, PO Box 606, Brenham, TX 77833. When a new Treasurer takes office, they must take a copy of the minutes showing their election as Treasurer to the Bank of Brenham in order to complete a signature card, and to change the account address to the new Treasurer's address. **It is important that the same minutes showing the election of officers record that the Treasurer is also responsible for the Mid-Coast Santa Gertrudis Association certificate of deposit.** A representative at the bank will assist in changing over the accounts to the current Treasurer. Although not required, it would be a good idea for the previous Treasurer to accompany the new Treasurer to the bank.

While at the bank, the Treasurer should review the list of persons who have signatory authority on the account and request the removal of any who are no longer valid. Typically, the Treasurer and President are signatories on the account. If new persons in addition to the Treasurer need signatory authority (such as having a new Mid-Coast President elected), that officer will have to come to the Bank of Brenham in person, also with a copy of the minutes supporting his/her election, and be added to the signatories. The new signatories do not have to come to the bank at the same time.

At the same time as the account is updated, the certificate of deposit account should be updated. The certificate of deposit number is 616680. It's typically automatically renewed each 6 months. The bank will send quarterly statements of account. From these statements, journal entries are made into QuickBooks to keep the bank balance and the

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Mid-Coast balance in sync.

It is important as well to be sure the new Treasurer receives electronic access to the Bank of Brenham accounts while at the bank.

3. *Obtain electronic files from the previous Treasurer*

The outgoing Treasurer should schedule time to meet with the incoming Treasurer within one month after election to discuss and turn over any electronic files that accompany the office. The files should be provided on a USB drive, and it would be preferred to have the files accompanied by a list explaining the nature of the files and their purpose.

4. *Obtain hard copy files from the previous Treasurer*

The outgoing Treasurer should schedule time to meet with the incoming Treasurer within one month after election to discuss and turn over any hard copy files that accompany the office. It would be preferred to have the files accompanied by a list explaining the nature of the files and their purpose.

5. *Obtain check stamp from the previous Treasurer*

The check stamp is a self-inking stamp used to stamp the endorsement section of any checks received at the time they are received. Although this stamp will be turned over with the hard copies, it is specifically mentioned here due to the importance of it's function. Stamping all checks when received helps reduce the risk of theft and fraud.

The Mid-Coast Secretary also has a stamp used for the same purpose. When the Secretary receives checks, he/she will also stamp the back of the checks in the endorsement section upon receipt before mailing them to the Mid-Coast Treasurer.

6. *Update Mid-Coast PO Box to send contents to new Treasurer's address (Kwik Kopy Brenham) Note: It is prudent to have the mail sent to the Treasurer due to the turnaround time for paying any invoice received, as well as the likelihood that checks might be received. This does mean, however, that the Treasurer will have to record payment information on any membership forms or ranch advertising forms received, then forward those forms to the Secretary or Cattle Rattle editor, respectively. Forms can also be scanned and sent via email.*

This is simply informing Kwik Kopy in Brenham, TX to send all mailbox contents to the new Treasurer's address. It will no doubt require the former Treasurer to initiate the request. The contact information for Kwik Kopy is:

Website: kkbcbrenham.com

Address: 2305 S Day St, Brenham, TX 77833

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Phone: (979) 836-3825

7. *Notify Mid-Coast Secretary where to forward checks and check information*

This is simply informing the new or existing Mid-Coast Secretary of the Treasurer's address to which to send any checks received by the Secretary since most checks received outside of the Treasurer's office are received by the Secretary. A general letter will also be sent to the Mid-Coast membership to inform them of the invoicing and payment process, and to share the address with them.

8. *Ensure notification of memberships submitted and electronic payments are being routed appropriately*

The Treasurer is copied on all membership forms submitted online currently. This allows you to reconcile the monies submitted electronically with the forms, and to identify what and for whom the membership form is being submitted.

The current Treasurer determines the method for submitting electronic payments. This must be done quickly after taking office if the method needs to change.

9. *Send email out to the Mid-Coast membership explaining the invoicing and payment processes, and introducing yourself as the Treasurer*

An email note introducing your new role as Treasurer is a courtesy to the membership, but it is also strategic to helping the membership understand the process for getting invoices paid. It is a good time to explain also the role of the Secretary versus that of Treasurer for clarity to the members. Also, including information about the nature of a 501(c)5 organization and how to obtain a tax exemption certificate for purchases can be included. The more the membership is informed, the more likely they will be to make your job easier and more efficient. One of the biggest issues we face is having our members go out and conducting business on behalf of Mid-Coast, then having the supplier send the invoice to their attention at their home address. This is not only risky from an audit standpoint, but also creates tremendous inefficiencies and payment delays in the invoice payment process.

10. *Establish an account for 'SOS Direct' with the Texas Secretary of State office*

The Mid-Coast SGA Treasurer should have online access to the Texas Secretary of State 'SOS Direct' online tool. As this login is a personal login, each Treasurer must establish their own account. The account is used to research our legal entities, change our Mid-Coast agent, change our address, and file our Form 802, Periodic Report of a Non-Profit Organization (described in **Annual reports and timing** section of these instructions).

If you currently have an account to SOS Direct, it can be used for the Mid-Coast filings

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as well. If you don't have one, you'll want to set one up.

To set up your account, go to the following link:

<https://www.sos.state.tx.us/Corp/sosda/index.shtml>

Select the radial button that reads 'enter site'.

Just below the login for existing users, there is a sentence that reads 'if you do not CURRENTLY HAVE AN ACCOUNT, you may submit a REQUEST for SOSDIRECT ACCOUNT.'

Select the 'request' link, and follow the instructions to establish your account.

11. Change the Agent with the Texas Secretary of State office

You can complete the forms to do this through the SOS Direct website. The Treasurer is the Agent for the Mid-Coast Santa Gertrudis Association. To change the Agent for Mid-Coast, log into SOS Direct then complete these steps:

- a. Select Business Organizations from the top menu.
- b. Under the Change Documents bullet, select Find Entity
- c. On the Find Entity screen, enter Mid-Coast Santa Gertrudis Association, then 'Search'
- d. Select the Mid-Coast Santa Gertrudis Association that shows it is in existence (#45038201), and select the button 'Initiate Change Filing'.
- e. From the drop down menu under Filing Type, select Change of Registered Agent/Office.
- f. Enter the information on the report.

12. Change Mid-Coast SGA address with the Texas Secretary of State office, if needed

13. Change Mid-Coast SGA address with the Texas Comptroller of Public Accounts office, if needed

In 2020, Mid-Coast contracted with Kwik Kopy in Brenham, TX to receive Mid-Coast mail and to forward it to the Mid-Coast Treasurer. This was done in an effort to ensure continuity of the Mid-Coast mailing address and to minimize the need for address changes with State and Federal Agencies. To the extent that the mailbox service is continued, there should be no need to change addresses with State or Federal entities. The address of the new Treasurer can simply be changed with Kwik Kopy.

14. Obtain a list of pending issues from the out-going Treasurer

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Be sure the out-going Treasurer provides a list to you and/or to the Board regarding all pending issues. The in-coming Treasurer should also obtain contact information for the out-going Treasurer.

15. *Download QuickBooks online accounting software, and change any necessary detail in that software*

Upon taking office, the QuickBooks information and account needs to be changed to the incoming Treasurer's information, and the payment method needs to be updated. The out-going Treasurer can help with this task, but the updates are typically done in the Settings section of QuickBooks. Keep in mind that invoices and other forms may require updating as well.

16. *Order QuickBooks checks and envelopes as needed*

The out-going Treasurer will turn over all check stock and envelopes to the in-coming Treasurer, and can help instruct the in-coming Treasurer in the ordering process. Check stock and envelopes are ordered online through the QuickBooks software.



Routine duties:

The following **routine duties** are taken by the Treasurer daily, weekly, or as necessary. Detailed explanations follow the list:

17. *Record and deposit checks received*
18. *Record, reconcile, and transfer electronic payments received*
19. *Pay invoices received or otherwise distribute funds as required*
20. *Ensure financial delegations are understood and financial processes followed*
21. *Perform financial reviews on contracts expected to be entered into by Mid-Coast*
22. *Ensure correct accounting and controls for all events; reconcile event final reports*
23. *Ensure correct coding for accounting entries*
24. *Prepare bank deposits*
25. *Reconcile bank accounts monthly*
26. *Prepare quarterly financial reports for the Mid-Coast SGA Board of Directors*
27. *File copies of all financial records and supporting documentation*
28. *Ensure all annual reports are filed in a timely manner (see **Annual reports and timing** section in this document)*

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Detailed Explanations for routine duties

17. Record and deposit checks received

All checks received by the Treasurer are stamped with a deposit stamp when received, then recorded in a receipt log, listed on a deposit ticket, and deposited. When needed, any paperwork received with the checks that impacts other Officers or Mid-Coast members is shared with them via scanning and/or mailed hard copy. Deposits are made into the Mid-Coast account at the Bank of Brenham.

When checks are received, they are stamped with a deposit stamp in the endorsement section on the back of the check. The stamp will be provided to the new Treasurer at the time of transition.

The checks are then recorded onto a **Check Deposit Log** for the current year. That file is also provided to the new Treasurer at the time of transition. Once the checks are logged into the file and a suitable number are received (but at least once each month), a deposit slip is prepared for the Bank of Brenham. The deposit is then made.

At certain times of the year, the Treasurer may receive donations and forms for membership, ranch advertisement in the Cattle Rattle, HLSR buckle donations, Mid-Coast Junior Show buckle donations, and other donations. When forms are received that should be shared with other Mid-Coast members (such as buckle or show donations which are shared with the Junior Advisor), or should have gone to other Mid-Coast members (such as the membership forms and ranch advertisement forms), those forms should be scanned and sent to the appropriate Mid-Coast member when received.

18. Record, reconcile, and transfer electronic payments received

How this role is accomplished is dependent upon the electronic payments tool selected for use by the Treasurer. Basically, most electronic payment applications allow persons to pay electronically and the funds are 'banked' within the application. On a periodic basis, but at least monthly, the Treasurer will move the funds from the application into Mid-Coast's bank account. **Note: I believe Intuit has the capability to handle electronic payments. It might be worth exploring rather than using someone's personal Paypal.**

19. Pay invoices received or otherwise distribute funds as required

Requests for payment come to the Treasurer in various methods. These methods usually include:

- a. Invoices
- b. eMail request
- c. Request with receipts

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For all methods, it is important to ensure that appropriate back-up document is submitted with the invoice / request, or that the invoice has a contract supporting it that is well-known to the Treasurer. Also, the invoice / request must clearly show what activity the charge supports, and must include the name of the person who either made to committed the spend. We do not pay requests or invoices that cannot be supported.

All payments are issued out of QuickBooks. On occasion, the Treasurer might be asked to bring checks to a show, sale, or event in anticipation of needing to write a manual check for expenses. If so, the need for supporting documentation still applies. No check should be issued without having the support in-hand.

The requested payment should also be supported within a contract or budget, as described in the section on financial delegations and financial processes which follows.

If the check is printed from the QuickBooks system, the Treasurer simply signs and mails the top two sections of the check, then attaches the bottom section of the check to the back-up documentation. The check stub with supporting documentation is then filed in numerical order in a current year file.

20. Ensure financial delegations are understood and financial processes followed

Basically, the Mid-Coast Santa Gertrudis Association does not have a formal delegation of authority. In other words, there is no list showing who has authority to spend or commit spending on behalf of Mid-Coast, and at what level. This is common to any organization as the first and most basic step of managing spending, but the Mid-Coast Board of Directors has not supported the development of a delegation of authority. This is a topic that should be raised periodically by a prudent Treasurer.

No funds are available to spend and therefore no commitments can be made until the Mid-Coast Board of Directors (the Board) approves the spend. This approval may be done by the submittal of a budget (preferred), or by requesting approval on an ad-hoc basis for each expenditure.

When a budget or plan of anticipated expenditures is submitted, the Board may discuss and approve some level of spend and then delegate authority to those coordinating the event to spend up to the approved amount. This approval by the Board creates the approved budget. The authority does not extend beyond the approved budget on either a line item or total basis. When the approved budget is spent, no additional funds may be committed or spent until additional Board approval is obtained.

Handling expenditures on an ad-hoc basis is much more time consuming and is not recommended. In the absence of an approved budget, the coordinator cannot make commitments of spend or pay any funds without taking each item back to the Board for

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approval. However, this method can be useful when a single expenditure needs to be paid far in advance of the event, such as fees for a venue.

Mid-Coast has developed written processes to encourage financial responsibility by those persons coordinating shows and events. If the processes are followed, the Treasurer should have little trouble reconciling and accounting for the related financial activity. It is the responsibility of the Treasurer to ensure that the processes are communicated, that the volunteers are trained, and that the processes are followed. More discussion on this topic follows in item #6 below. Unfortunately, the procedures are seldom followed, the Treasurer is seldom consulted, and reconciliation has been difficult to improbable for the four major activities.

21. *Perform financial reviews on contracts expected to be entered into by Mid-Coast*

It is important that the Treasurer is in the loop for reviewing the financial aspects of contracts being considered by the Mid-Coast Board of Directors. You are in the best place to know how well the Association can accommodate the spend outlined in the contract. As well, the Treasurer role needs to understand payment calculations and payment terms in the contract in order to ensure compliance. *The Treasurer is not the office of record for contracts -- that responsibility lies with the Secretary.* However, it is important that the Board of Directors includes the Treasurer on the review of all contracts from a financial perspective.

22. *Ensure correct accounting and controls for all events; reconcile event final reports*

As mentioned in item #4 above, Mid-Coast has developed written processes to encourage financial responsibility by those persons coordinating shows and events. If the processes are followed, the Treasurer should have little trouble reconciling and accounting for the related financial activity. Unfortunately, the procedures are sometimes not followed, the Treasurer is sometimes not consulted, and reconciliation has been difficult at times for the four major activities.

The first major activity is the **International Super Sale**. The International Super Sale does usually have a loose budget which is agreed by the Board, and the Mid-Coast Chairperson handling the sale has done a good job of managing spend for the sale. The sale itself is handled by an outside company, American Marketing Services (AMS). AMS does keep records and provides end of sale reports. Unfortunately, the reports seldom make it to the Mid-Coast Treasurer even though the reports are necessary to reconcile the payment received from AMS. In addition, AMS is supposed to provide a list of all persons who consign to the sale who have membership dues withheld from their payment, but the list they provide is usually not sufficient for the Mid-Coast Secretary to add them to the Mid-Coast membership listing.

The second major activity is the **Mid-Coast Norval and Anna Sells Junior Show**. This

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show has a lot of moving parts, lots of activity at high volumes, and money comes in for many different reasons and in many different forms. In addition, all funds are handled by the Junior Advisor and assigned volunteers, who may or may not possess an understanding of financial / accounting processes and procedures. For the last several years, the coordinators of the junior show have attempted to put together spreadsheets that support the cash and checks delivered to the Treasurer, but the reports for at least the last six years (as at 2020) have not reconciled categorically to the monies turned in – probably because it is a monumental effort to run this portion of the show in addition to all the other responsibilities. The Treasurer has had little success working with the Youth Advisors to improve processes because of the volume of activity and transactions, but it is the Treasury area in most need of improvement.

The third major area of activity is the **Cattleman's Opportunity Sale**. Until the 2020 sale, accounting for this sale was as difficult as for the junior show. However, beginning with the 2020 show, Mid-Coast hired Ranch Hand Analytics (RHA) to provide accounting support for the sale, and the result was good - being both timely and reconcilable. There are opportunities to improve even this process by simply keeping RHA more closely in the loop, especially with regard to withholding membership dues from the proceeds of non-members, and withholding consignment fees from the proceeds of those who didn't pay them in advance. All in all though, the Cattleman's Opportunity Sale has become the least problematic of the major events from a reconciliation perspective.

Finally, there is the activity of collecting **membership dues**. It is critically important that the Treasurer and the Secretary work hand-in-hand to ensure that all membership is recorded financially (the Treasurer) and in the member records (the Secretary). When you have a Secretary who does not work well with others, your job as Treasurer is exponentially more difficult. Do your best to ensure a good working relationship with the Secretary role, but if you try and fail, just try to find work-arounds that allow you to obtain the information you need with minimal reliance on that role.

23. *Ensure correct coding for accounting entries*

Ensuring correct coding for accounting entries is simply making sure that the income and expenses items entered into or imported into QuickBooks is coded to the correct accounts. This coding underpins the accuracy of the financial reports and the year end tax reports. For Mid-Coast, there is not a lot of activity and what we do have falls into relatively few accounts. The Treasurer should simply be diligent in determining what activity a deposit or check was for, then code it into the proper account.

The Bank of Brenham activity is automatically updated into QuickBooks so no import is necessary.

24. *Prepare bank deposits*

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Bank deposits are made manually at the Bank of Brenham. The Treasurer simply takes the bank deposit slip, completes it using the check log as backup for the check portion, and takes it to the bank. **Note: We've not explored mailing in deposits or submitting electronically (volume might be an issue), but it should be possible.**

25. Reconcile bank accounts monthly or quarterly

Mid-Coast receives bank statements from the Bank of Brenham monthly for the checking account (copies can also be obtained online), and quarterly for the certificate of deposit.

Once you've reviewed and accepted all bank entries in QuickBooks for the given month, you simply go to the Reconcile screen, enter your information from the bank statement, and reconcile the two reports. You do want to review the reports for old, outdated items that might need research.

You also want to be careful if you are offsetting payments against QuickBooks invoices. When you do this, you have made a deposit in effect when you post the payment against the invoice. For this reason, when you record your bank deposit into QuickBooks, you do not record the checks that you've offset against A/R invoices. You will have to match the deposit that is imported from the bank with both the bank deposit entry you made and with the payment line item.

In the same way, you simply go to the Reconcile screen when you receive the certificate of deposit statement each quarter, enter the information from the statement (including the interest), and reconcile.

It is very unusual to have problems with either reconciliation.

26. Prepare quarterly financial reports for the Mid-Coast SGA Board of Directors

On a quarterly basis after the end of the month and after the bank statements are reconciled, the Treasurer prepares and send out via email (unless a Board meeting is scheduled) the Balance Sheet and Profit & Loss statements.

A short summary explanation is provided as well.

One line item of which to be aware is the split out of the checking account into a sub-section for scholarships. Beginning in 2020, when scholarship donations were received, this line item was created to keep track of how much of the cash represents donated funds that were designated for scholarships. When scholarships are paid out, a journal entry needs to be entered to reduce this amount. When scholarship donations are received, a journal entry needs to be entered to increase this amount. The reason the scholarship donations must be segregated in the cash accounts is because those gifts were designated

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for junior scholarships by the donors. For that reason, they legally cannot be used elsewhere for any other purpose.

It should be noted that at times someone may ask the Treasurer to split the Mid-Coast financial statements into adult and junior activities and cash accounts. The Board would have to agree this reporting before action is taken. The request is raised periodically, but so far, the Board still agrees that the activities will not be separated beyond what we already show in the reports, and that the cash will not be separated between adults and juniors. Doing so could create a real challenge to reporting and account maintenance. Everyone, both Juniors and Adults, contribute to the ongoing viability of Mid-Coast as an entity, and to this point at least, the Board sees the Association as one integrated organization.

27. Filing copies of all financial records and supporting documentation

Currently, invoice payments and deposits are filed in separate folders by year. All other correspondence, reports, and documentation may be filed by year or by topic. It's really up to the Treasurer to decide what filing system to use as long as documents can be retrieved easily when needed.

*28. Ensure all annual reports are filed in a timely manner (see **Annual reports and timing** section in this document)*



Annual reports and timing:

The following **annual reports** are the responsibility of the Treasurer to prepare and submit in a timely manner. Detailed explanations follow the list:

- 29. Annual Financial Reports for Mid-Coast SGA for the annual membership meeting*
- 30. IRS Form 990, Return of Organization Exempt from Income Tax*
- 31. Texas Secretary of State Form 802, Periodic Report of a Nonprofit Organization*

Detailed Explanations for Annual Reports

29. Annual Financial Reports for Mid-Coast SGA for the annual membership meeting

For the annual meeting, the Treasurer simply presents the end of year Balance Sheet and Profit & Loss statements from the previous year, and the current year Balance Sheet and Profit & Loss statements for the current year through the last month closed. These

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reports are printed out of QuickBooks.

The Treasurer will write explanatory text to present at the meeting, highlighting results, issues, and any other important information related to either the statements or to the activities of Treasurer.

30. IRS Form 990, Return of Organization Exempt from Income Tax

Each year by May 15th, Mid-Coast is required to file a Form 990 with the Internal Revenue Service. The form and instructions can be obtained online.

Since the instructions may change periodically, it's best to simply follow the instructions from the IRS website.

31. Texas Secretary of State Form 802, Periodic Report of a Nonprofit Organization

This report is filed each year, and we file it after the annual meeting. We file the report online through the SOS Direct website (described in the Transition section). It can be useful to print a blank report to be sure you have all the information before you begin entering the information online.

The general instructions are that you log into SOS Direct. You always have to enter your credit card information when you log in. Once logged in, take these steps:

- g. Select Business Organizations from the top menu.
- h. Under the Change Documents bullet, select Find Entity
- i. On the Find Entity screen, enter Mid-Coast Santa Gertrudis Association, then 'Search'
- j. Select the Mid-Coast Santa Gertrudis Association that shows it is in existence (#45038201), and select the button 'Initiate Change Filing'.
- k. From the drop down menu under Filing Type, select Non-Profit Periodic Report.
- l. Enter the information on the report.

End of document.