



## International Commission of Agricultural and Biosystems Engineering 2019 Accounting Report

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### Executive Summary

The balance after dues collections and 2019 expenses \$293,706.16. Income to the society, due to exclusively member dues was \$15,652.00. Total expenses amounted to \$14,582.84.

Expenses were well below the requested operating budget of \$18,420.00 for 2019. A successful effort was made in maintaining CIGR expenses below the income generated by member dues.

### Background.

Per CIGR Statutes CIGR auditors are charged with:

1. Yearly control of the financial management of CIGR,
2. comment on budgeting with an outlook towards future financing, and to
3. report on these two items to the Executive Board yearly and to the General Assembly per biennium in proper time for approval.

The Secretary General, acting as Treasurer, assists the Auditors.

The office of the Secretary General operates from a budget approved by the Presidium with oversight from the auditors. Per CIGR Statute allowable expenses include:

1. Administration costs of the General Secretariat.
2. General costs for the meetings of the General Assembly, the Executive Board, the Presidium and the Technical Board.
3. Specific costs of representation.
4. Payment for member service materials.
5. Specific costs of WG's and ad hoc committees.
6. Publication of reports, handbooks, electronic journals and newsletters.
7. Travel expenses for the General Secretariat.
8. Costs of the Website.
9. Other legal expenses.

This report focuses the 2019 expenses of CIGR.

## 2018 Audit

Expenses related to the operation of CIGR for 2018 were approved by the Presidium and the CIGR auditors. The report was accepted by the CIGR Executive Board during the 2019 International Conference held in Rhodes, Greece.

## Establishment of CIGR as a Tax-free corporation

Starting 2018 the firm LegalZoom was hired to assist the current Secretary General in the incorporation of CIGR in the State of Florida as a Tax-free legal entity. After preparation of the necessary documentation CIGR was officially incorporated under the Division of Corporations, Florida Department of State on August 15, 2018 at 5:00 PM. The official name of CIGR under the law is "CIGR: International Commission of Agricultural and Biosystems Engineering Corporation". The official physical address of the Corporation is Rodger Hall 169, University of Florida, Gainesville, FL 32611 USA. Officers in the corporation are the members of the Presidium.

Once CIGR was established as a legal entity a Business Account was opened in the Bank of America. Funds were transferred to this account Beginning January 2019. Current holders of the account are the CIGR Secretary General, Fedro Zazueta and CIGR Auditor, John Schueller.

During 2019, The Secretary General focused in obtaining tax exempt status from the federal government in the USA. This status was granted. The main advantages to CIGR are that CIGR will not pay any Federal or State taxes. In addition, individuals or corporations donating to CIGR will be able to deduct donations from their tax base.

## 2019 Expense Accounting

Table 1 below summarizes CIGR bank monthly account statements. The 2019 Closing balance is \$293,706.16.

Table 1

CIGR Bank Account Summary						
Statement*	Additions	Subtractions				Ending Balance
	Deposit	ATM	Transfers	Check	Service	
12/31/2019	\$1,600					\$293,706
11/30/2019				\$5,755		\$292,106
10/31/2019						\$297,861
9/30/2019						\$297,861
8/31/2019	\$4,200			\$2,249		\$297,861
7/31/2019	\$220			\$2,389		\$295,910
6/30/2019						\$298,080
5/31/2019						\$298,080
4/30/2019	\$2,252			\$1,090		\$298,080
3/31/2019	\$655		\$3,000		\$70	\$296,918
2/28/2019	\$6,725					\$299,333
1/31/2019	\$290,568				\$30	\$292,608
12/31/2018						\$2,070
	\$306,220	\$0	\$3,000	\$11,483	\$100	
Dues Deposits	\$15,652			Subtractions	\$14,583	

The beginning Balance as of January 1, 2019 was 2,070.05. A transfer was made from the temporary CIGR account in the amount of \$286,767.65. There was also a deposit of \$3800.00 membership dues from ASABE and bank fee of 29.95. This resulted in an ending balance for January 2019 of 292,607.75. With deposits due to dues of \$15,562.0, and a total of expenses of \$14,582.84 resulting in an ending balance of \$293,706.16. Subtractions and Additions to the account are summarized for the remaining months in Table 1.

Table 2 below summarizes CIGR income, liability and expenses.

Table 2

Summary of Income and Expenses		
Concept	Income	Expense
CIGR Journal		\$1,700.00
Communications		\$3,000.00
Copies		\$45.58
Dues	\$19,452.00	
Equipment		\$1,628.21
Fee		\$99.95

Legal		\$4,028.51
Office Supply		\$80.27
Shipping		\$28.85
Travel		\$3,396.89
WebSite		\$575.28
<b>Grand Total</b>	<b>\$19,452.00</b>	<b>\$14,583.54</b>

Income was from dues from member societies. Expenses and income are detailed in Addendum 1. Copy of a receipt for each expense transaction in is in the attached files. Directory descriptions and file names are long to facilitate searching. Income from society dues can be seen in the attached bank statements.

Submitted January 9, 2020 by:



Fedro S Zazueta  
Secretary General, CIGR

## ADDENDUM

### 2019 Expense Details

Budget Category	Date	Expense	Description (file name of electronic copy of expense receipt)
Legal	11/11/2018	\$ 39.99	2018-11-11 LegalZoom_ Business Advisory Plan (Liability from 2018)
Legal	11/12/2018	\$ 39.99	2018-12-11 LegalZoom_ Business Advisory Plan (Liability from 2018)
Legal	1/11/2019	\$ 39.99	2019-01-11 LegalZoom_ Business Advisory Plan (Liability from 2018)
Travel	1/13/2019	\$ 815.17	2019-01-13 Electronic ticket receipt, May 03 for FEDRO SIGMUNDO ZAZUETA RANAHA
Fee	1/20/2019	\$ 29.95	1-30-2019 Bank Fee in January 2019 statement
Travel	1/30/2019	\$ 108.65	2019-01-30 Ferry reservation and payment
Legal	2/11/2019	\$ 39.99	2019-02-11 LegalZoom_ Business Advisory Plan (Liability from 2018)
Travel	2/12/2019	\$ 630.50	2019-02-12 Lito Hotel Rodos
<b>Fee</b>	3/11/2019	\$ 35.00	2018-12-11 Wire transfer payment liability to Berruto
Communications	3/11/2019	\$ 1,000.00	2018 12 11 Receipt for Order MC02276249 _ Mailchimp (Liability to R Berruto)
Legal	3/11/2019	\$ 39.99	2019-03-11 LegalZoom_ Business Advisory Plan (Liability from 2018)
<b>Fee</b>	3/11/2019	\$ 35.00	Wire transfer Web redesign funds to sopegno
Communications	3/11/2019	\$ 2,000.00	A Sopegno for Web redesign
Legal	4/11/2019	\$ 39.99	2019-04-11 LegalZoom_ Business Advisory Plan (Liability from 2018)
CIGR Journal	4/14/2019	\$ 850.00	2019-04-15 Receipt of Payment to Public Knowledge Project for CIGR Journal Hosting
Legal	5/11/2019	\$ 39.99	2019-05-11 LegalZoom_ Business Advisory Plan
Legal	6/11/2019	\$ 39.99	2019-06-11 LegalZoom_ Business Advisory Plan
Legal	6/30/2019	\$ 715.50	2019-06-30 LegalZoom_ Expedited 501(c)3 Application
Legal	7/11/2019	\$ 39.99	2019-07-11 LegalZoom_ Business Advisory Plan
Legal	7/11/2019	\$ 715.50	2019-07-11 Expedited 501c Application LegalZoom_ Receipt
Legal	8/7/2019	\$ 54.14	2019-08-07 9 Shipment IRS forms
Legal	8/11/2019	\$ 39.99	2019 08 11 LegalZoom_ Business Advisory Plan
Legal	8/11/2019	\$ 265.00	2019-08-11 LegalZoom_ Essential Compliance + Tax Preparation Package Renewal
Travel	8/12/2019	\$ 680.43	2019 08 12 Flight MEX GNV to address Tax Exempt and Accounting
Travel	8/13/2019	\$ 17.39	2019 08 13 Bus Cuernavaca MEX Address Tax Exempt and Accounting
Office Supply	8/15/2019	\$ 45.65	2019 08 15 Rubber Stamp for Tax Exempt application
Legal	8/16/2019	\$ 399.00	2019 08 16 RA and LForm Renewal LegalZoom_ Receipt
Shipping	8/16/2019	\$ 28.85	2019 08 16 Federal Express Shipment of form 501(c)3 to IRS
WebSite	8/16/2019	\$ 287.64	2019 08 16 Godaddy Web Domain Renewal
WebSite	8/16/2019	\$ 287.64	2019-08-16 Web site linux hosting renewal receipt for order #1540378479_
Legal	8/16/2019	\$ 399.00	2019-08-16LegalZoom_ Receipt RA + Legal Form Renewal - 1 year
Office Supply	8/17/2019	\$ 24.79	2019 08 17 Office Supplies for 501C3 Application (tax exempt)
Legal	8/18/2019	\$ 600.00	US Treasury 501c3 Application

Office Supply	8/19/2019	\$	9.83	2019 08 19 1 Office Supplies for 501C3 Application (tax exempt)
Copies	8/19/2019	\$	45.58	2019 08 19 2 Copies of 501C3 Application (tax exempt)
Legal	8/19/2019	\$	70.00	2019 08 19 Sunbiz.org Payment Receipt FL Division of Corp
Legal	8/19/2019	\$	70.00	2019-08-19 Sunbiz.org Payment Receipt FL Division of Corp
Travel	8/20/2019	\$	548.60	2019-08-20 Partial cost of Flight to China
Travel	8/24/2019	\$	47.05	2019-08-24 RECIBO VISAS FREDO CHINA
Travel	8/28/2019	\$	62.73	2019-08-28 China Embassy Visa Processing
Legal	9/11/2019	\$	39.99	2019-09-11 LegalZoom_ Business Advisory Plan Renewal
Equipment	9/23/2019	\$	1,628.21	2019-09-23 Laptop Computer Purchase - Oct 22 2019 - 12-39 PM
Legal	10/11/2019	\$	39.99	2019-10-11 LegalZoom_ Business Advisory Plan Renewal
CIGR Journal	10/22/2019	\$	850.00	2019-10-22 CIGR Journal Hosting
Travel	11/5/2019	\$	54.14	2019-11-05 FedEx Shipment Visa China
Travel	11/8/2019	\$	62.73	2019-11-08 China Embassy Visa Processing
Travel	11/11/2019	\$	369.50	2019-11-11 Brendan MacInnis Visa to China
Legal	11/11/2019	\$	39.99	2019-11-11 LegalZoom_ Business Advisory Plan Renewal
Legal	11/13/2019	\$	195.00	2019-11-13 OFAC Compliance Analyzer Yearly Fee
Legal	11/13/2019	\$	25.50	2019-11-13 USPS Shipment Reply to IRS for OFAC Compliance

## 2019 Income Details

(see bank statements for income documentation)

Dues	1/16/2019	\$	3,800.00	AMERICAN SOCIETY OF ID:890000013137 SND BK:JP MORGAN CHASE BANK, N.A. ID:0002 PMT DET:DCD OF 19/ 01/16 2019 CIGR MEMBERSHIP DUES
Dues	2/13/2019	\$	150.00	ORIG:UNITED NATIONS INDUSTRIAL ID:009492416442 SND BK:JPMORGAN CHASE BANK, N.A. ID:0002 PMT DET:A TS OF 19/02/13 2018UNIDOCIGRDUE/12.12.18
Dues	2/15/2019	\$	1,452.00	ORIG:1/DEPT OF AGRICULTURE, FO ID:80332129 SND BK: THE BANK OF NEW YORK MELLON ID:0001 PMT DET:366516 - 406199 /BNF/INV NO:001
Dues	2/15/2019	\$	697.00	ORIG:POLSKIE TOW. INZ ROL. ZAR ID:PL92124014311111 ORIG BK:BANK POLSKA KASA OPIEKI SA - ID:PKOPPLPW PMT DET: \$27.00 FEE DEDUCTInvoice No: 2019-0021 PT
Dues	2/19/2019	\$	4,276.00	ORIG:EUROPEAN SOCIETY OF AGRIC ID:GB76BUKB20057467 ORIG BK:BARCLAYS BANK UK PLC ID:BUKBGB22 PMT DET: \$20.00 FEE DEDUCTEURAGENG FEE 2019
Dues	2/20/2019	\$	150.00	ORIG:UNITED NATIONS INDUSTRIAL ID:009492416442 SND BK:JPMORGAN CHASE BANK, N.A. ID:0002 PMT DET:A TS OF 19/02/20 201926/01.01.19 ORIG:CESKY SVAZ VEDECKOTECHNIC ID:CZ91030000000004 SND BK:JPMORGAN CHASE BANK, N.A. ID:0002 PMT DET:S WF OF 19/03/04 CZECH AGRICULTURAL
Dues	3/5/2019	\$	655.00	SOCIETYINVOICE N
Dues	4/3/2019	\$	800.00	Deposit
Dues	4/18/2019	\$	1,452.00	ORIG:1/DEPT OF AGRICULTURE, FO ID:80332129 SND BK: THE BANK OF NEW YORK MELLON ID:0001 PMT DET:366516 - 406199 /BNF/INV NO:001
Dues	7/11/2019	\$	220.00	Deposit
Dues	8/6/2019	\$	4,200.00	JAPAN ORIG:MINISTRY OF FINANCE ACCOU ID:0200-00252763 PMT DET:/ACC/CONTRIBUTION 39.CIGR 2019-003.
Dues	12/23/2019	\$	800.00	RUSSIAN FEDERATION CIGR MEMBERSHIP DUES,INV.N 2019-0 DUES,INV.N 2019-0
Dues	12/23/2019	\$	800.00	RUSSIAN FEDERATION CIGR MEMBERSHIP DUES,INV.N 2019-0 DUES,INV.N 2020-0

## Federal Tax and Florida Division of Corporations Report

Although CIGR is a tax Exempt organization it must file a report with the Internal Revenue Office of the Federal Government. Documents from the IRS and the Florida Division of Corporations are below.

Form 990-N

### Electronic Notice (e-Postcard)

OMB No. 1545-2085

Department of the Treasury  
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2019

Open to Public Inspection

A For the 2019 Calendar year, or tax year beginning 2019-01-01 and ending 2019-12-31

B Check if available

☐ Terminated for Business

☒ Gross receipts are normally \$50,000 or less

C Name of Organization: CIGR INTERNATIONAL COMMISSION

OF AGRICULTURAL AND BIOSYSTEMS ENGINE

Rogers Hall 169, Gainesville,

FL, US, 32611

D Employee Identification

Number 83-1638428

E Website:  
cigr.org

F Name of Principal Officer: Fedro S Zazueta

Rogers Hall 169, Gainesville,

FL, US, 32611

**Privacy Act and Paperwork Reduction Act Notice:** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

**Note:** This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

# *State of Florida*

## *Department of State*

I certify from the records of this office that CIGR:INTERNATIONAL COMMISSION OF AGRICULTURAL AND BIOSYSTEMS ENGINEERING CORP. is a corporation organized under the laws of the State of Florida, filed on August 16, 2018.

The document number of this corporation is N18000008914.

I further certify that said corporation has paid all fees due this office through December 31, 2020, that its most recent annual report/uniform business report was filed on January 13, 2020, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the  
Great Seal of the State of Florida  
at Tallahassee, the Capital, this  
the Thirteenth day of January,  
2020*



*Ronald R. Lee*  
Secretary of State

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# Approval of Accounting Report by Senior Auditor



RHEINISCHE  
FRIEDRICH-WILHELMS-  
UNIVERSITÄT



INSTITUT FÜR LANDTECHNIK

UNIVERSITÄT BONN · Institut für Landtechnik · Nussallee 5 · 53115 Bonn

**International Commission of  
Agricultural and Biosystems Engineering (CIGR)  
Secretary General, Prof. Fedro S Zazueta**

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Aktenzeichen: Aktenzeichen

Bonn, 18.01.2020

## 2019 CIGR Accounting Approval

Audit certificate by Prof. Peter Schulze Lammers for the period January 1<sup>st</sup> to December 31<sup>st</sup> 2019

This is to certify that I have audited the records for 2019 of CIGR's Working Account together with CIGR's Overall Financial State and Financial Report of Treasurer.

The records have been examined and found properly approved. The comments related to the facts of the year 2019 are clearly explained in the documents.

The audit has been correctly made out of my best knowledge and belief.

January 21<sup>st</sup> 2020

Signed: Prof. em. Peter Schulze Lammers



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UmSt.-Id-Nr.:  
DE 122 119 125