

Non Profit Organization Sample

Income, expenses and balance of cumulative funds

for the year ended December 31,

	<u>2011</u>	<u>2010</u>
Income		
Members contributions	987,642	858,325
Special contributions	191,057	170,977
Financial aid	374,957	187,621
Joint committee	13,500	5,900
AGA partnership	31,328	25,757
Others	25,168	11,065
	<u>1,623,652</u>	<u>1,259,645</u>
Expenses		
PAU contribution	165,306	127,131
General administration	310,183	261,028
Union administration	40,999	82,000
Technical services	506,758	589,155
Others expenses	60,550	46,950
Promotion	3,680	4,838
Projects	475,469	229,071
	<u>1,562,945</u>	<u>1,340,173</u>
Net loss	60,707	(80,528)
Net assets - beginning	109,819	190,347
Net assets - ending	<u>170,526</u>	<u>109,819</u>

Non Profit Organization Sample

Income, expenses and balance of General funds

for the year ended December 31,

	<u>2011</u>	<u>2010</u>
Income		
Contributions	987,642	858,325
Interests and others	1,503	365
AGA partnership	31,328	25,757
Management fees	<u>1,320</u>	<u>1,150</u>
	<u>1,021,793</u>	<u>885,597</u>
Expenses		
PAU contribution	165,306	127,131
General administration	546,380	429,894
Union administration	40,999	82,000
Technical services	217,168	163,561
Others expenses	<u>40,627</u>	<u>38,006</u>
	<u>1,010,480</u>	<u>840,592</u>
Net Income (loss)	11,313	45,005
Net assets - beginning	<u>234,771</u>	<u>189,766</u>
Net assets - ending	<u><u>246,084</u></u>	<u><u>234,771</u></u>

Non Profit Organization Sample

Income, expenses and balance of Publicity, promotion, research and development funds

for the year ended December 31,

	2011	2010
Income		
Special contributions	191,057	170,977
Financial aid	374,957	187,621
Others	23,647	10,681
	589,661	369,279
Expenses		
Administration		
Joint plan committees	2,526	50,301
Office supplies	92	1,726
Parm		3,340
Others expenses, promotion	17,069	6,035
Valorisation initiative	6,132	5,729
University PAU	444	2,469
Quality program	37,433	35,894
	63,696	105,494
Projects		
Certification sem	1,166	9,860
Hydro	17,680	10,678
Nema	27,300	18,200
Micro	42,000	28,000
Virus	25,539	44,331
DAQC nema	139,155	2,790
Invoices project	51,570	188,772
Extra buying project		
Sectorial reorganisation	17,490	35,692
RIH studies	5,000	41,542
Healthiness program	149,693	
	476,593	379,865
	540,289	485,359
Net Income (loss)	49,372	(116,080)
Net assets - beginning	(134,000)	(17,920)
Net assets - ending	(84,628)	(134,000)

Non Profit Organization Sample

Income, expenses and balance of Joint Committee funds

for the year ended December 31,

	<u>2011</u>	<u>2010</u>
Income		
Permits	<u>13,500</u>	<u>5,900</u>
Expenses		
Wages and fringe benefits	7,911	7,540
Meetings	2,131	4,616
Administration	1,302	1,131
Telecom	2,123	2,047
Office supplies	<u>11</u>	<u>19</u>
	<u>13,478</u>	<u>15,353</u>
Net loss	22	(9,453)
Net assets - beginning	<u>9,048</u>	<u>18,501</u>
Net assets - ending	<u><u>9,070</u></u>	<u><u>9,048</u></u>

Non Profit Organization Sample

Funds Balance Evolution

for the year ended December 31,

				2011	2010
	General Funds	PPRDF Funds	Joint Committee Funds	Total	Total
Balance at the beginning	234,771	(134,000)	9,048	109,819	190,347
Net Income (loss)	11,313	49,372	22	60,707	(80,528)
Balance at the end	246,084	(84,628)	9,070	170,526	109,819

Non Profit Organization Sample

Statement of Cash flows

for the year ended December 31,

	<u>2011</u>	<u>2010</u>
Operating activities		
Net income (loss)	60,707	(80,528)
Changes in current assets and current liabilities		
Depreciation	(854)	3,708
Decrease (increase) in accounts receivable	681	193,737
Decrease (increase) in prepaid expenses	4,678	(1,443)
Increase (decrease) in accounts payable and accrued liabilities	157,676	(208,632)
Increase (decrease) in unearned Revenue	18,750	(26,072)
	<u>241,638</u>	<u>(119,230)</u>
Investing activities		
Acquisition of fixed assets	480	2,420
Short term deposit		151,000
Investment GQT		
Other assets	(3,194)	(10,188)
	<u>(2,714)</u>	<u>143,232</u>
Net increase (decrease) in cash and cash equivalents	<u><u>238,924</u></u>	<u><u>24,002</u></u>

Non Profit Organization Sample

Balance Sheet

As of December 31,

	<u>2011</u>	<u>2010</u>
ASSETS		
Current Assets		
Cash	289,632	50,708
Short Term Deposit		
Accounts Receivable	61,691	62,372
Prepaid expenses	<u>3,876</u>	<u>8,554</u>
	355,199	121,634
Investments	130,809	130,809
Deposit on Rent and Wages	97,168	93,974
Fixed Assets	<u>2,882</u>	<u>2,508</u>
	<u><u>586,058</u></u>	<u><u>348,925</u></u>
LIABILITIES		
Current Liabilities		
Accounts Payable and Accrued Liabilities	393,751	236,075
Unearned Revenue	<u>21,781</u>	<u>3,031</u>
	<u>415,532</u>	<u>239,106</u>
NET ASSETS		
General Fund	246,084	234,771
Promotion, Publicity, Research and Development Fund	(84,628)	(134,000)
Joint Committee Fund	<u>9,070</u>	<u>9,048</u>
	<u>170,526</u>	<u>109,819</u>
	<u><u>586,058</u></u>	<u><u>348,925</u></u>

5 - RECEIVABLES

	<u>2011</u>	<u>2010</u>
Grant	60,268	49,525
Taxes	1,165	6,198
Advances	(259)	1,837
Others	517	4,812
	<u>61,691</u>	<u>62,372</u>

6 - FIXED ASSETS

	<u>2011</u>		<u>2010</u>
	Cost	Accrued Depreciation	Net Value
Furniture	<u>11,772</u>	<u>9,964</u>	<u>1,808</u>
Computer equipment	18,789	17,715	1,074
Software	79,150	79,150	
WebSite	6,640	6,640	
	<u>116,351</u>	<u>113,469</u>	<u>2,882</u>

6 - FIXED ASSETS

			<u>2011</u>
	<u>Cost</u>	<u>Accrued Depreciation</u>	<u>Net Value</u>
Furniture	11,772	9,964	1,808
Computer equipment	18,789	17,715	1,074
Software	79,150	79,150	
WebSite	6,640	6,640	
	<u>116,351</u>	<u>113,469</u>	<u>2,882</u>

6 - FIXED ASSETS II

			<u>2010</u>
	<u>Cost</u>	<u>Accrued Depreciation</u>	<u>Net Value</u>
Furniture	11,764	9,256	2,508
Computer equipment	19,277	19,277	
Software	79,150	79,150	
WebSite	6,640	6,640	
	<u>116,831</u>	<u>114,323</u>	<u>2,508</u>

6 - FIXED ASSETS

	Cost		Accrued Depreciation		Net Value	
	2011	2010	2011	2010	2011	2010
Furniture	11,772	11,764	9,964	9,256	1,808	2,508
Computer equipment	18,789	19,277	17,715	19,277	1,074	
Software	79,150	79,150	79,150	79,150		
WebSite	6,640	6,640	6,640	6,640		
	<u>116,351</u>	<u>116,831</u>	<u>113,469</u>	<u>114,323</u>	<u>2,882</u>	<u>2,508</u>

Non Profit Organization Sample

Additional information

for the year ended December 31,

GENERAL ADMINISTRATION - GENERAL FUNDS		
	<u>2011</u>	<u>2010</u>
EF Committee	169,901	156,833
TC Committee	93,003	56,623
SEM Committee	49,886	34,362
Prepel Committee	68,897	45,978
Board of Directors	26,829	28,459
Annual meeting	37,675	20,509
General administration and travel expenses	24,192	17,453
CHC and national committee	10,108	11,037
General congress	10,096	8,392
PGU travel expenses	10,944	8,300
AGR Associations	4,886	7,802
Regional meetings	5,392	5,023
Nema Committee		4,953
Fringe benefits	4,622	4,880
Directors telecom	2,874	4,616
PAU Committees	3,709	4,553
Executive Committee	4,243	2,757
Strategic Committee	45	2,114
Finances	3,105	1,721
RAQC Committee	1,498	1,566
Other committees	3,380	1,440
LB Center	3,620	523
Union Life Committee	7,475	
	<u>546,380</u>	<u>429,894</u>

Non Profit Organization Sample

Additional information

for the year ended December 31,

TECHNICAL SERVICES - GENERAL FUNDS		
	<u>2011</u>	<u>2010</u>
Technical Advisors	233,281	187,202
Secretariat	151,032	138,100
Accounting	46,266	38,792
Rent	27,584	27,819
Computer expenses	11,735	9,988
Telecom	7,810	7,879
Training	3,700	6,064
Office supplies	4,237	4,968
Printing expenses	3,177	4,498
Depreciation	1,238	4,419
Postal charges	6,460	3,257
Documentation	101	112
	<u>496,621</u>	<u>433,098</u>
Expenses charged to Joint plan committee	<u>(279,453)</u>	<u>(269,537)</u>
	<u><u>217,168</u></u>	<u><u>163,561</u></u>

Non Profit Organization Sample

Additional information

for the year ended December 31,

OTHER EXPENSES - GENERAL FUNDS		
	<u>2011</u>	<u>2010</u>
Professional fees	8,384	18,765
Contribution - national counsel	16,435	15,435
Contribution - national committee	10,623	
Contribution - QHC	1,846	1,000
Contribution - other associations	695	1,818
Insurance	2,541	928
Others	103	60
	<u>40,627</u>	<u>38,006</u>