

Non Profit Organization Sample

Income, expenses and balance of cumulative funds

for the year ended December 31,

	<u>2010</u>	<u>2009</u>
Income		
Members contributions	858,325	838,728
Special contributions	170,977	167,597
Financial aid	187,621	392,367
Joint committee	5,900	6,100
AGA partnership	25,757	20,942
Others	11,065	35,210
	<u>1,259,645</u>	<u>1,460,944</u>
Expenses		
PAU contribution	127,131	119,019
General administration	261,028	359,907
Union administration	82,000	80,981
Technical services	589,155	571,518
Others expenses	46,950	76,701
Promotion	4,838	8,472
Projects	229,071	383,674
	<u>1,340,173</u>	<u>1,600,272</u>
Net loss	(80,528)	(139,328)
Net assets - beginning	190,347	329,675
Net assets - ending	<u>109,819</u>	<u>190,347</u>

Non Profit Organization Sample

Income, expenses and balance of General funds

for the year ended December 31,

	<u>2010</u>	<u>2009</u>
Income		
Contributions	858,325	838,728
Interests and others	365	31,421
AGA partnership	25,757	20,942
Management fees	<u>1,150</u>	<u>824</u>
	<u>885,597</u>	<u>891,915</u>
Expenses		
PAU contribution	127,131	119,019
General administration	429,894	551,025
Union administration	82,000	80,981
Technical services	163,561	254,155
Others expenses	<u>38,006</u>	<u>68,551</u>
	<u>840,592</u>	<u>1,073,731</u>
Net Income (loss)	45,005	(181,816)
Net assets - beginning	<u>189,766</u>	<u>371,582</u>
Net assets - ending	<u><u>234,771</u></u>	<u><u>189,766</u></u>

Non Profit Organization Sample

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

for the year ended December 31,

	<u>2010</u>	<u>2009</u>
Income		
Special contributions	170,977	167,597
Financial aid	187,621	392,367
Others	10,681	3,789
	<u>369,279</u>	<u>563,753</u>
Expenses		
Administration		
Joint plan committees	50,301	76,017
Office supplies	1,726	2,291
Parm	3,340	2,468
Others expenses, promotion	6,035	8,472
Valorisation initiative	5,729	5,843
University PAU	2,469	2,307
Quality program	35,894	30,310
	<u>105,494</u>	<u>127,708</u>
Projects		
Certification sem	9,860	6,326
Hydro	10,678	
Nema	18,200	
Micro	28,000	
Virus	44,331	
DAQC nema	2,790	217,558
Invoices project	188,772	60,829
Extra buying project		59,585
Sectorial reorganisation	35,692	26,909
RIH studies	41,542	15,017
Healthiness program		3,776
	<u>379,865</u>	<u>390,000</u>
	485,359	517,708
Net Income (loss)	(116,080)	46,045
Net assets - beginning	(17,920)	(63,965)
Net assets - ending	<u>(134,000)</u>	<u>(17,920)</u>

Non Profit Organization Sample

Income, expenses and balance of Joint Committee funds

for the year ended December 31,

	<u>2010</u>	<u>2009</u>
Income		
Permits	<u>5,900</u>	<u>6,100</u>
Expenses		
Wages and fringe benefits	7,540	5,495
Meetings	4,616	1,411
Administration	1,131	824
Telecom	2,047	1,926
Office supplies	<u>19</u>	<u>1</u>
	<u>15,353</u>	<u>9,657</u>
Net loss	(9,453)	(3,557)
Net assets - beginning	<u>18,501</u>	<u>22,058</u>
Net assets - ending	<u><u>9,048</u></u>	<u><u>18,501</u></u>

Non Profit Organization Sample

Funds Balance Evolution

for the year ended December 31,

				2010	2009
	General Funds	PPRDF Funds	Joint Committee Funds	Total	Total
Balance at the beginning	189,766	(17,920)	18,501	190,347	329,675
Net Income (loss)	45,005	(116,080)	(9,453)	(80,528)	(139,328)
Balance at the end	234,771	(134,000)	9,048	109,819	190,347

Non Profit Organization Sample

Statement of Cash flows

for the year ended December 31,

	<u>2010</u>
Operating activities	
Net income (loss)	(80,528)
Changes in current assets and current liabilities	
Depreciation	3,708
Decrease (increase) in accounts receivable	193,737
Decrease (increase) in prepaid expenses	(1,443)
Increase (decrease) in accounts payable and accrued liabilities	(208,632)
Increase (decrease) in unearned Revenue	<u>(26,072)</u>
	(119,230)
Investing activities	
Acquisition of fixed assets	2,420
Short term deposit	151,000
Investment GQT	
Other assets	<u>(10,188)</u>
	<u>143,232</u>
Net increase (decrease) in cash and cash equivalents	<u><u>24,002</u></u>

Non Profit Organization Sample

Balance Sheet

As of December 31,

	<u>2010</u>	<u>2009</u>
ASSETS		
Current Assets		
Cash	50,708	26,706
Short Term Deposit		151,000
Accounts Receivable	62,372	256,109
Prepaid expenses	<u>8,554</u>	<u>7,111</u>
	121,634	440,926
Investments	130,809	130,809
Deposit on Rent and Wages	93,974	83,786
Fixed Assets	<u>2,508</u>	<u>8,636</u>
	<u><u>348,925</u></u>	<u><u>664,157</u></u>
LIABILITIES		
Current Liabilities		
Accounts Payable and Accrued Liabilities	236,075	444,707
Unearned Revenue	<u>3,031</u>	<u>29,103</u>
	<u>239,106</u>	<u>473,810</u>
NET ASSETS		
General Fund	234,771	189,766
Promotion, Publicity, Research and Development Fund	(134,000)	(17,920)
Joint Committee Fund	<u>9,048</u>	<u>18,501</u>
	<u>109,819</u>	<u>190,347</u>
	<u><u>348,925</u></u>	<u><u>664,157</u></u>

5 - RECEIVABLES

	<u>2010</u>	<u>2009</u>
Grant	49,525	229,729
Taxes	6,198	24,445
Advances	1,837	
Others	4,812	1,935
	<u>62,372</u>	<u>256,109</u>

6 - FIXED ASSETS

	<u>2010</u>		<u>2009</u>
	Cost	Accrued Depreciation	Net Value
Furniture	<u>11,764</u>	<u>9,256</u>	<u>2,508</u>
Computer equipment	19,277	19,277	1,762
Software	79,150	79,150	876
WebSite	6,640	6,640	1,708
	<u>116,831</u>	<u>114,323</u>	<u>2,508</u>

6 - FIXED ASSETS

			2010
	Cost	Accrued Depreciation	Net Value
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 II

			2009
	Cost	Accrued Depreciation	Net Value
Furniture	11,870	7,580	4,290
Computer equipment	21,591	19,829	1,762
Software	79,150	78,274	876
WebSite	6,640	4,932	1,708
	<u>119,251</u>	<u>110,615</u>	<u>8,636</u>

6 - FIXED ASSETS

	Cost		Accrued Depreciation		Net Value	
	2010	2009	2010	2009	2010	2009
Furniture	11,764	11,870	9,256	7,580	2,508	4,290
Computer equipment	19,277	21,591	19,277	19,829		1,762
Software	79,150	79,150	79,150	78,274		876
WebSite	6,640	6,640	6,640	4,932		1,708
	<u>116,831</u>	<u>119,251</u>	<u>114,323</u>	<u>110,615</u>	<u>2,508</u>	<u>8,636</u>

Non Profit Organization Sample

Additional information

for the year ended December 31,

GENERAL ADMINISTRATION - GENERAL FUNDS		
	<u>2010</u>	<u>2009</u>
EF Committee	156,833	211,001
TC Committee	56,623	63,744
SEM Committee	34,362	22,291
Prepel Committee	45,978	64,870
Board of Directors	28,459	34,052
Annual meeting	20,509	17,506
General administration and travel expenses	17,453	30,271
CHC and national committee	11,037	14,830
General congress	8,392	13,495
PGU travel expenses	8,300	19,476
AGR Associations	7,802	16,131
Regional meetings	5,023	6,006
Nema Committee	4,953	2,872
Fringe benefits	4,880	6,047
Directors telecom	4,616	4,616
PAU Committees	4,553	806
Executive Committee	2,757	8,938
Strategic Committee	2,114	1,314
Finances	1,721	4,273
RAQC Committee	1,566	1,453
Other committees	1,440	2,549
LB Center	523	2,793
Union Life Committee		1,691
	<u>429,894</u>	<u>551,025</u>

Non Profit Organization Sample

Additional information

for the year ended December 31,

TECHNICAL SERVICES - GENERAL FUNDS		
	<u>2010</u>	<u>2009</u>
Technical Advisors	187,202	288,780
Secretariat	138,100	146,363
Accounting	38,792	55,943
Rent	27,819	28,023
Computer expenses	9,988	9,683
Telecom	7,879	7,644
Training	6,064	4,956
Office supplies	4,968	5,480
Printing expenses	4,498	4,725
Depreciation	4,419	3,724
Postal charges	3,257	3,903
Documentation	112	113
	<u>433,098</u>	<u>559,337</u>
Expenses charged to Joint plan committee	<u>(269,537)</u>	<u>(305,182)</u>
	<u>163,561</u>	<u>254,155</u>

Non Profit Organization Sample

Additional information

for the year ended December 31,

OTHER EXPENSES - GENERAL FUNDS		
	<u>2010</u>	<u>2009</u>
Professional fees	18,765	38,535
Contribution - national counsel	15,435	15,435
Contribution - national committee		8,148
Contribution - QHC	1,000	1,000
Contribution - other associations	1,818	1,800
Insurance	928	3,471
Others	60	162
	<u>38,006</u>	<u>68,551</u>