

# **United States PostgreSQL Association**

Financial Statements  
Three Months Ended  
March 31, 2014

**Alten Sakai & Company** LLP  
CERTIFIED PUBLIC ACCOUNTANTS

10260 SW GREENBURG RD, SUITE 300  
PORTLAND, OR 97223-5513  
503/297-1072

10260 SW GREENBURG ROAD, SUITE 300  
PORTLAND, OREGON 97223-5513  
503/297-1072  
FAX: 503/297-6634  
www.altensakai.com



NELSON E. RUTHERFORD CPA/PFS, CFP®  
KEN W. SAKAI, CPA  
E. BARRY O'CONNOR, CPA  
THOMAS G. BODE, CPA  
DAVID S. KAWASAKI, CPA  
KARILINN S. REYNOLDS, CPA  
MATTHEW D. PEARSON, CPA

MEMBER  
AICPA PRIVATE COMPANIES PRACTICE SECTION

## Accountant's Compilation Report

To the Board of Directors  
United States PostgreSQL Association  
Hood River, Oregon

We have compiled the accompanying statements of assets, liabilities, and fund balances – income tax basis of United States PostgreSQL Association (a nonprofit organization) as of March 31, 2014, and the statements of cash receipts, expenditures, and changes in fund balances – income tax basis for the three months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the income tax basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, fund balances, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to United States PostgreSQL Association.

**Alten Sakai & Company LLP**  
Certified Public Accountants

June 13, 2014

United States PostgreSQL Association  
Statements of Assets, Liabilities and Fund Balances - Income Tax Basis  
March 31, 2014

	Operating Fund	NYC PUG Fund	Philly PUG Fund	Pdx PUG Fund	Seattle PUG Fund	Total
<b>Assets</b>						
Cash in PayPal	\$ 2,727.57	\$ -	\$ -	\$ -	\$ -	\$ 2,727.57
Cash in Umpqua Bank	10,559.20	7,452.35	100.00	665.15	100.00	18,876.70
Due to / (from) funds	9,598.00	(9,068.05)	(150.00)	(229.95)	(150.00)	-
<b>Total Assets</b>	<u>\$ 22,884.77</u>	<u>\$ (1,615.70)</u>	<u>\$ (50.00)</u>	<u>\$ 435.20</u>	<u>\$ (50.00)</u>	<u>\$ 21,604.27</u>
<b>Liabilities and Fund Balances</b>						
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	22,884.77	(1,615.70)	(50.00)	435.20	(50.00)	21,604.27
<b>Total Liabilities and Fund Balances</b>	<u>\$ 22,884.77</u>	<u>\$ (1,615.70)</u>	<u>\$ (50.00)</u>	<u>\$ 435.20</u>	<u>\$ (50.00)</u>	<u>\$ 21,604.27</u>

See Accountant's Compilation Report

United States PostgreSQL Association  
Statements of Cash Receipts, Expenditures, and Changes in Fund Balances - Income Tax Basis  
Three Months Ended March 31, 2014

	General Fund	NYC PUG Fund	Philly PUG Fund	Pdx PUG Fund	Seattle PUG Fund	Total
<b>Receipts</b>						
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Membership dues	50.00	-	-	-	-	50.00
Conference sponsors	-	39,000.00	-	-	-	39,000.00
Conference Ticket Revenue	-	37,461.19	-	-	-	37,461.19
<b>Total receipts</b>	<b>50.00</b>	<b>76,461.19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,511.19</b>
<b>Expenditures</b>						
Accounting fees	795.00	-	-	-	-	795.00
Bank charges	60.00	45.00	-	-	-	105.00
Business registration fees	50.00	-	-	-	-	50.00
Conference costs	-	82,164.26	-	-	-	82,164.26
Miscellaneous	2.07	-	-	-	-	2.07
PayPal fees	91.96	-	-	-	-	91.96
Postage and delivery	175.24	-	-	-	-	175.24
Sponsorship expenses	828.59	64.13	-	-	-	892.72
<b>Total expenditures</b>	<b>2,002.86</b>	<b>82,273.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,276.25</b>
<b>Excess of receipts over (under) expenditures</b>	<b>(1,952.86)</b>	<b>(5,812.20)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,765.06)</b>
<b>Net increase (decrease) fund balance</b>	<b>(1,952.86)</b>	<b>(5,812.20)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,765.06)</b>
<b>Fund Balances, Beginning</b>	<b>24,837.63</b>	<b>4,196.50</b>	<b>(50.00)</b>	<b>435.20</b>	<b>(50.00)</b>	<b>29,369.33</b>
<b>Fund Balances, Ending</b>	<b>\$ 22,884.77</b>	<b>\$ (1,615.70)</b>	<b>\$ (50.00)</b>	<b>\$ 435.20</b>	<b>\$ (50.00)</b>	<b>\$ 21,604.27</b>

See Accountant's Compilation Report