



Accountant's Compilation Report

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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 June 30, 2012 and 2011, and the related statements of cash receipts, expenditures, and changes in fund balances – income tax basis for the six 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, equity, 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

July 24, 2012

United States PostgreSQL Association
Statements of Assets, Liabilities, and Fund Balances - Income Tax Basis
June 30, 2012 and 2011

	2012	2011
Assets		
Operating Fund		
Pay Pal	\$ 3,099.96	\$ 1,675.88
Sterling Savings Bank	29,123.31	35,050.61
Total Operating Fund	<u>32,223.27</u>	<u>36,726.49</u>
Total All Funds	<u><u>\$ 32,223.27</u></u>	<u><u>\$ 36,726.49</u></u>
Liabilities and Fund Balances		
Operating Fund		
Liabilities	\$ -	\$ -
Fund Balance	<u>32,223.27</u>	<u>36,726.49</u>
Total Operating Fund	<u>32,223.27</u>	<u>36,726.49</u>
Total All Funds	<u><u>\$ 32,223.27</u></u>	<u><u>\$ 36,726.49</u></u>

United States PostgreSQL Association
Statements of Cash Receipts, Expenditures, and Changes in Fund Balances - Income Tax Basis
Six Months Ended June 30, 2012 and 2011

	2012	2011
	Operating Fund/Total	Operating Fund/Total
Receipts		
Contributions	\$ 1,490.95	\$ 225.00
Program income	-	150.00
	<u>1,490.95</u>	<u>375.00</u>
Expenditures		
Accounting fees	-	1,154.00
Bank charges	152.00	100.00
Bill com fees	-	62.94
Business registration fees	-	75.00
Conference East costs	-	259.80
Conference, convention, meeting costs	-	200.00
Legal fees	-	128.00
Online hosting fees	-	79.80
Pay Pal fees	225.81	189.13
Professional services	900.00	-
Travel	1,298.88	-
	<u>2,576.69</u>	<u>2,248.67</u>
Excess of receipts over (under) expenditures	(1,085.74)	(1,873.67)
Fund Balances, Beginning	33,309.01	38,600.16
Fund Balances, Ending	<u>\$ 32,223.27</u>	<u>\$ 36,726.49</u>