

**YAYASAN KOPERNIK**  
**LAPORAN AUDITOR INDEPENDEN**  
**DAN LAPORAN KEUANGAN**  
**UNTUK PERIODE YANG BERAKHIR PADA**  
**TANGGAL 31 DESEMBER 2018**

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**INDEPENDENT AUDITOR'S REPORT**  
**AND FINANCIAL STATEMENTS**  
**FOR PERIOD ENDED**  
**DECEMBER 31, 2018**

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**LAMPIRAN :**

- 1 Daftar Aset Tetap (*Fixed Asset List*)
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SURAT PERNYATAAN PENGURUS TENTANG TANGGUNG JAWAB  
ATAS LAPORAN KEUANGAN UNTUK TAHUN YANG BERAKHIR  
31 DESEMBER 2018 YAYASAN KOPERNIK  
MANAGEMENT'S STATEMENT LETTER RELATING TO THE  
RESPONSIBILITY ON THE FINANCIAL STATEMENTS OF KOPERNIK  
FOUNDATION FOR THE YEARS ENDED DECEMBER 31, 2018

Kami yang bertanda tangan di bawah ini / We the undersigned:

Nama / Name : Rezal Kusumaatmadja  
Alamat kantor/ Office address : UBUD  
Jabatan / Position : Pembina Yayasan Kopernik

Menyatakan bahwa / state that:

1. Bertanggung jawab atas penyusunan dan penyajian Laporan Keuangan Yayasan / *We are responsible for the preparation and presentation of the Foundation financial statements.*
2. Laporan keuangan Yayasan telah disusun dan disajikan sesuai dengan Pernyataan Standar Akuntansi Keuangan / *The Foundation financial statements have been prepared and presented in Statement of Financial Accounting Standards.*
3. a) Semua informasi dalam laporan keuangan Yayasan telah dimuat secara lengkap dan benar / *All information contained in the Foundation financial statements are complete and correct.*  
b) Laporan keuangan Yayasan tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material / *The Foundation financial statements do not contain misleading material information of facts, and do not omit material information and facts.*
4. Bertanggung jawab atas system pengendalian intern dalam Yayasan / *We are responsible for the Foundation's internal control system.*

Demikian pernyataan ini dibuat dengan sebenarnya / *This statements letter is made truthfully.*

Bali, 17 Mei 2019  
Pembina Yayasan / *Trustee*



Rezal Kusumaatmadja



No: 14/LK/5/19

Yth, Pengurus

To The Board of Executive

**YAYASAN KOPERNIK**

Kami telah mengaudit laporan keuangan Entitas Yayasan Kopernik terlampir, yang terdiri atas laporan posisi keuangan tanggal 31 Desember 2018, laporan aktivitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, serta suatu ringkasan kebijakan akuntansi signifikan dan informasi penjelasan lain.

*We have audited the accompanying financial statements of Kopernik Foundation which comprise the statement of financial position as at December 31, 2018, statement of activity, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.*

**Tanggung jawab manajemen atas laporan keuangan**  
Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan tersebut bebas dari kesalahan penyajian material, yang disebabkan kecurangan atau kesalahan.

**Management's responsibility for the financial statements**  
*Management is responsible for the preparation and fair presentation of these financial statements in accordance with Financial Accounting Standards in Indonesia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.*

**Tanggung jawab auditor**

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit berdasarkan Standar Audit. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai bahwa laporan keuangan bebas dari kesalahan penyajian material.

**Auditors' responsibility**

*Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.*

Suatu audit mencakup pelaksanaan prosedur untuk memperoleh bukti-bukti tentang jumlah-jumlah dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih tergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, yang disebabkan kecurangan atau kesalahan. Dalam melakukan penilaian atas risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, namun tidak untuk tujuan menyatakan suatu opini atas efektivitas pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

*An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.*

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan dasar bagi opini kami.

*We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.*

**Laporan Auditor Independen (Lanjutan)**

**Independent Auditors' Report (Continued)**

No: .....

**Opini**

Menurut opini kami, laporan keuangan tersebut menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Entitas Yayasan Kopernik tanggal 31 Desember 2018, serta kinerja keuangan dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia.

**Opinion**

*In our opinion, the financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of Kopernik Foundation as at December 31, 2018, and (of) its financial performance and its cash flows for the year then ended in accordance with Financial Accounting Standards in Indonesia.*

**Kantor Akuntan Publik / Registered Public Accountants  
Tjahjo, Machlud Mardopuro & Rekan**

A blue circular stamp of the accounting firm "TJAHJO MACHLUD MARDOPURO & REKAN KANTOR AKUNTAN PUBLIK" is overlaid with a handwritten signature in black ink.

**Drs. Made Menna W.Si, AK., CA., CPA**  
NIAP / License No. AP.0822  
Denpasar, 20 Mei 2019

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**BAB I**  
**LAPORAN KEUANGAN**

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**YAYASAN KOPERNIK**  
**LAPORAN POSISI KEUANGAN**  
**PER 31 DESEMBER 2018**  
(Dalam Rupiah)

**YAYASAN KOPERNIK**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER, 31 2018**  
(In Rupiah)

Keterangan	31-Dec-18 (Rp)	Notes	31-Dec-17 (Rp)	Subject
<b>ASET</b>				<b>ASSETS</b>
<b>Aset Lancar</b>				<b>Current Assets</b>
Kas dan Setara Kas	9.563.211.316	3	1.390.399.926	Cash & Cash Equivalent
Piutang	118.053.274	4	602.723.351	
Persediaan	192.189.230	5	1.098.629.236	Inventory
Pembayaran dimuka	770.793.501	6	115.318.307	Prepaid Expenses
<b>Jumlah Aset Lancar</b>	<b>10.644.247.322</b>		<b>3.207.070.819</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>UNCURRENT ASSETS</b>
Aset Tetap - setelah dikurangi akumulasi penyusutan	52.523.320	7	75.615.021	Fixed Assets - after accumulated depreciation
Aset lain- lain - Setelah dikurangi akumulasi amortisasi	1.138.074.957	8	1.260.294.244	Other assets - after accumulated depreciation
<b>Jumlah Aset Tidak Lancar</b>	<b>1.190.598.277</b>		<b>1.335.909.264</b>	<b>Total Uncurrent Assets</b>
<b>JUMLAH ASET</b>	<b>11.834.845.599</b>		<b>4.542.980.083</b>	<b>TOTAL ASSETS</b>
<b>LIABILITAS DAN ASET BERSIH</b>				<b>LIABILITIES AND NET ASSETS</b>
<b>Liabilitas</b>				<b>Liabilities</b>
Biaya yang masih harus dibayar	751.226.900	9	431.222.814	Accrued Expense
<b>Jumlah Liabilitas</b>	<b>751.226.900</b>		<b>431.222.814</b>	<b>Total Liabilities</b>
<b>Aset Bersih</b>				<b>Net Assets</b>
Aset bersih tidak terikat awal	4.114.618.477		6.605.008.902	Beginning Unrestricted Net Assets
Aset bersih tidak terikat	(2.294.236.299)	10	(2.493.251.633)	Unrestricted Net Assets
Aset bersih Terikat Temporer	9.263.236.522	11	-	Temporarily Restricted Net Assets
<b>Jumlah Aset Bersih</b>	<b>11.083.618.699</b>		<b>4.111.757.269</b>	<b>Total Net Assets</b>
<b>JUMLAH LIABILITAS DAN ASET BERSIH</b>	<b>11.834.845.599</b>		<b>4.542.980.083</b>	<b>TOTAL LIABILITIES AND NET ASSETS</b>

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

Atas nama dan mewakili Pengurus Yayasan

17 Mei 2019

Pemimpin Yayasan



Rezal Kusumaatmadja

YAYASAN KOPERNIK  
LAPORAN AKTIVITAS  
UNTUK TAHUN YANG BERAKHIR PADA  
TANGGAL 31 DESEMBER 2018  
(Dalam Rupiah)

YAYASAN KOPERNIK  
STATEMENTS OF ACTIVITY  
FOR THE YEAR ENDED  
DECEMBER, 31 2018  
(In Rupiah)

Keterangan	31-Dec-18 (Rp)	Notes	31-Dec-17 (Rp)	Subject
<b>PERUBAHAN ASET BERSIH TIDAK TERIKAT</b>				<b>CHANGES IN UNRESTRICTED ASSETS</b>
<b>Kontribusi Tidak Terikat :</b>				<b>Unrestricted Contributions</b>
Sumbangan Pemerintah	-	10	167.179.000	Government Grants
Bantuan dari Donatur Individu	716.865.083	10	573.644.921	Individual Contributions
Bantuan dari Perusahaan	688.215.930	10	102.220.200	Corporate Contributions
Sumbangan NGO	800.037.297	10	12.070.330.656	non profit organization and foundations grants
Kopernik Solutions	538.630.826	10		Kopernik Solutions
Perputaran dana teknologi	916.199.251	10	617.175.883	Revolving Fund for Technology
Bunga tabungan	131.135.339	10	16.590.593	Interest on saving
Pendapatan non operasional	294.725.404	10	45.474.944	Pendapatan non operasional
<b>Jumlah Kontribusi Tidak Terikat</b>	<b>4.085.809.130</b>		<b>13.592.616.197</b>	<b>Total of Unrestricted Contributions</b>
<b>Beban Tidak Terikat</b>				<b>Unrestricted Expense</b>
Beban Teknologi	1.482.331.444	10	2.633.668.622	Cost of Technology
Beban Sumber Daya Manusia	2.139.830.596	10	5.655.816.420	Staff Related Expenses
Beban Operasional Dan Administrasi Kantor	405.651.120	10	983.502.282	Office And Administration Expenses
Beban Proyek	2.325.103.650	10	6.822.283.755	Project Expenses
Beban Lainnya	27.128.620	10	(9.403.248)	Other Expenses
<b>Jumlah Beban Tidak Terikat</b>	<b>6.380.045.430</b>		<b>16.085.867.830</b>	<b>Total of Unrestricted Expenses</b>
<b>KENAIKAN (PENURUNAN) ASET BERSIH TIDAK TERIKAT</b>	<b>(2.294.236.299)</b>		<b>(2.493.251.633)</b>	<b>INCREASE (DECREASE) UNRESTRICTED NET ASSETS</b>
<b>PERUBAHAN ASET BERSIH TERIKAT TEMPORER</b>				<b>CHANGES IN TEMPORARILY RESTRICTED NET ASSETS</b>
<b>Kontribusi Terikat Temporer</b>				<b>Temporarily Restricted Contributions</b>
Sumbangan Pemerintah	1.669.449.000	11	-	Government Grants
Bantuan Dari Perusahaan	1.106.671.600	11	-	Corporate Contributions
Sumbangan Dari NGO	7.142.439.490	11	-	non profit organization and foundations grants
Kopernik Solutions	9.637.247.446	11	-	Kopernik Solutions
<b>Jumlah Kontribusi Terikat Temporer</b>	<b>19.555.807.536</b>		<b>-</b>	<b>Total of Temporarily Restricted Contributions</b>
<b>Beban Terikat Temporer</b>				<b>Temporarily restricted Expenses</b>
Beban Sumber Daya Manusia	3.939.416.333	11	-	Staff Related Expenses
Beban Operasional Dan Administrasi Kantor	866.934.918	11	-	Office and Administration Expenses
Beban Proyek (Program)	4.930.641.281	11	-	Project Expenses
Beban Perjalanan	555.578.482	11	-	Travel And Meetings
<b>Jumlah Beban Terikat Temporer</b>	<b>10.292.571.014</b>		<b>-</b>	<b>Total of Temporarily Restricted Expense</b>
<b>KENAIKAN (PENURUNAN) ASET BERSIH TERIKAT TEMPORER</b>	<b>9.263.236.522</b>		<b>-</b>	<b>INCREASE (DECREASE) TEMPORALY RESTRICTED NET ASSETS</b>
<b>KENAIKAN (PENURUNAN) ASET BERSIH</b>	<b>6.969.000.222</b>		<b>(2.493.251.633)</b>	<b>Increase (Decrease) Net Assets</b>
<b>ASET BERSIH AWAL</b>	<b>4.114.618.477</b>		<b>6.605.008.902</b>	<b>Beginning Balance of Net Assets</b>
<b>ASET BERSIH AKHIR TAHUN</b>	<b>11.083.618.699</b>		<b>4.111.757.269</b>	<b>Ending Balance of Net Assets</b>

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan Atas nama dan mewakili Pengurus Yayasan

17 Mei 2019

Pembina Yayasan

Rezal Kusumaatmadja





YAYASAN KOPERNIK  
LAPORAN ARUS KAS

UNTUK TAHUN YANG BERAKHIR PADA  
TANGGAL 31 DESEMBER 2018  
(Dalam Rupiah)

YAYASAN KOPERNIK  
CASH FLOW STATEMENTS

FOR THE YEAR ENDED  
DECEMBER, 31 2018  
(In Rupiah)

Keterangan	31-Dec-18 (Rp)	31-Dec-17 (Rp)	Subject
<b>ARUS KAS DARI AKTIVITAS OPERASI :</b>			<b>CASH FLOW FROM OPERATIONAL ACTIVITY</b>
Perubahan Dalam Aset Bersih	6.969.000.222	(2.493.251.633)	changes in net assets
Rekonsiliasi Perubahan Dalam Aset Bersih Menjadi Kas			Reconciliation changes in net assets become net cash
Beban Penyusutan	38.179.303	30.088.501	Depreciation Expenses
Beban Amortisasi	493.201.026	437.358.925	Amortization Expenses
(Kenaikan) Penurunan Piutang	484.670.077	2.052.167.368	(Preferment) Lowering Account Receivable
(Kenaikan) Penurunan Persediaan	906.440.006	1.179.058.637	(Preferment) Lowering Inventories
(Kenaikan) Penurunan Pembayaran di Muka	(655.475.194)	246.127.669	(Preferment) Lowering Prepaid Expenses
Penambahan (pengurangan) kewajiban yang masih harus dibayar	320.004.086,70	(1.339.573.173)	
Koreksi atas Aset Bersih Awal			Correction of Beginning Net Asset
<b>ARUS KAS BERSIH YANG DITERIMA DARI (DIGUNAKAN UNTUK) AKTIVITAS OPERASI</b>	<b>8.556.019.526</b>	<b>111.976.293</b>	<b>NET CASH FLOWS TO USE OPERATING ACTIVITIES</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>
(Penambahan) pengurangan aset tetap	(15.087.602)	(31.269.200)	(Additions) deductions fixed assets
(Penambahan) pengurangan aset lain - lain	(370.981.739)	(668.004.540)	(Additions) deductions other assets
<b>ARUS KAS BERSIH YANG DITERIMA DARI (DIGUNAKAN UNTUK) AKTIVITAS INVESTASI</b>	<b>(386.069.341)</b>	<b>(699.273.740)</b>	<b>NET CASH FLOWS TO USE INVESTMENT ACTIVITIES</b>
<b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>			<b>CASH FLOWS FROM FUNDING</b>
Koreksi atas Aset Bersih awal	2.861.207,65	-	Correction of Beginning Net Asset
<b>(DIGUNAKAN UNTUK) AKTIVITAS PENDANAAN</b>	<b>2.861.207,65</b>	<b>-</b>	<b>FUNDING ACTIVITIES</b>
<b>SALDO KAS DAN SETARA KAS AWAL</b>	<b>1.390.399.926</b>	<b>1.977.697.373</b>	<b>BEGINNING BALANCE OF CASH AND CASH EQUIVALENT</b>
<b>SALDO KAS DAN SETARA KAS AKHIR</b>	<b>9.563.211.316</b>	<b>1.390.399.926</b>	<b>ENDING BALANCE OF CASH AND CASH EQUIVALENT</b>

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan  
Atas nama dan mewakili Pengurus Yayasan

17 Mei 2019

Pembina Yayasan

Rezal Kusumaatmadja



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**BAB II**  
**CATATAN ATAS LAPORAN KEUANGAN**

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CATATAN ATAS LAPORAN KEUANGAN  
YAYASAN KOPERNIK

**1. UMUM**

Yayasan Kopernik yang berlokasi di Jl. Raya Mas, Ubud, Gianyar, Bali, didirikan dengan akta tertanggal 18 April 2012 nomor : 27, dibuat dihadapan I Made Pria Dharsana, SH, Notaris Kuta, Kabupaten Badung dan telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusannya tertanggal 11-09-2012 nomor : AHU-5704. AH.01.04 Tahun 2012. Yayasan ini bergerak dalam bidang sosial

Adapun ijin - ijin yang dimiliki yayasan adalah sebagai berikut :

1. Nomor Pokok Wajib Pajak (NPWP) 31.527.893.7-907.000. atas nama Yayasan Kopernik

Dalam melaksanakan kegiatan ditingkat lembaga, Yayasan Kopernik telah memiliki struktur organisasi dengan komposisi adalah sebagai berikut :

Rapat Yayasan  
Badan Pengurus :  
Ketua  
Sekretaris  
Bendahara

Susiawati Darmawan  
Nungki Permata  
Aji Hermawan

**GENERAL**  
*Kopernik Foundation located in Jalan Raya Mas, Subdistrict, Gianyar Regency, Bali Province which was established by deed date April 18, 2012 number: 27, made by Made Pria Dharsana, SH, Kuta, Badung regency and had approval by the Minister of Law and Human Rights Republik of Indonesia in his Decision on Letter dated September 11, 2012 numbers : AHU-5704,AH.01.04. In 2012. The Foundation is engaged in social.*

*The licenses of the foundation are as follows :  
Tax Identification Number 31.527.893.7-907.000 on the name of "Yayasan Kopernik"*

*Kopernik Foundation has an organisation structure that is used in operational activity consist of :*

*Committee Meeting  
Board of Management  
Head  
Secretary  
Treasury*

**2. IKTISAR KEBIJAKAN AKUNTANSI TERPENTING**

Laporan keuangan telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia yaitu PSAK 45 tentang Pelaporan Akuntansi Entitas Nirlaba:

**Dasar Penyusunan Laporan Keuangan**

Laporan keuangan disusun berdasarkan prinsip kesinambungan usaha dan dengan dasar harga perolehan historis. Penyajian laporan keuangan berdasarkan PSAK 45. Laporan Keuangan Organisasi Nirlaba menyajikan Laporan Posisi Keuangan, Laporan Aktivitas, Laporan Arus Kas dan Catatan Atas Laporan Keuangan.

**Aset Tetap**

Aset Tetap dinyatakan sebesar biaya perolehannya setelah dikurangi dengan akumulasi penyusutannya.

Aset tetap, disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis aset tetap, sebagai berikut:

Kendaraan, Furniture, Server dan Laptop

Aset tetap mulai disusutkan pada saat aset dipakai.

**Aset Bersih**

laporan aset bersih menyajikan jumlah perubahan aset bersih tidak terikat temporer dan terikat permanen. Organisasi menyajikan hibah atau wakaf berupa kas atau aktiva lain sebagai sumbangan terikat jika hibah atau wakaf tersebut diterima dengan persyaratan yang membatasi penggunaan aktiva tersebut. Jika pembatasan dari penyumbang sudah kadaluarsa, yaitu pada saat masa pembatasan telah berakhir atau pembatasan tujuan telah dipenuhi, aktiva bersih terikat temporer digolongkan kembali menjadi aktiva bersih tidak terikat dan disajikan dalam laporan aktivitas sebagai aktiva bersih yang dibebaskan dari pembatasan.

**Pengakuan Sumbangan dan Beban**

Sumbangan dan beban disusun dengan dasar akrual. Dengan dasar ini, beban diakui pada saat terjadinya.

**Penggunaan Estimasi**

Penyusunan laporan keuangan sesuai dengan Standar Akuntansi Keuangan di Indonesia yang mengharuskan manajemen untuk membuat berbagai estimasi dan asumsi yang mempengaruhi jumlah aset dan liabilitas pada tanggal laporan keuangan serta jumlah pendapatan dan beban selama periode pelaporan. Hasil yang sebenarnya dapat berbeda dengan jumlah yang diestimasi tersebut.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*The accompanying of financial statements have been presented in accordance with Indonesia Financial Accounting Standard (PSAK 45 about Non Profit Accounting standard)*

**Basis of Preparation of the Financial Statements**

*The financial statement have been prepared based on the going concern and historical cost. Financial statement prepared based on PSAK 45. The financial statements of nonprofit organization are presented Balance Sheet, Statement of Activities, Statement of Cash Flow and Notes of Financial Statement.*

**Fixed Assets**

*Fixed assets are stated at cost less accumulated depreciation.*

*Fixed Assets are depreciated using the straight line method over their estimated useful lives, which are as follows:*

*Vehicle, Furniture, Server, and Laptop*

*Fixed assets begin to be depreciated when assets are used.*

**Net Assets**

*Net Assets statement to conform change of net assets unrestricted, temporarily restricted and restricted. The organization to be conform donation or edification above mention receive with clause to us restricted assets. If restricted already approved, net assets temporarily restricted to reclassify become net assets unrestricted*

**Donations and Expenses Recognition**

*The foundation follows the accrual method of accounting. It is the organization policy to recognize revenue when it is earned and to record expenses when incurred.*

**USE OF ESTIMATES**

*The preparation of financial statements in conformation with financial accounting standard in Indonesia requires management to make estimates and assumptions that affect the reported amounts of their assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. actual result could differ from those estimates.*

YAYASAN KOPERNIK

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CATATAN ATAS LAPORAN KEUANGAN  
31 Desember 2018 Dengan Angka Pembanding 31 Desember 2017

<u>3. KAS DAN SETARA KAS</u>		<u>31-Dec-18</u>		<u>31-Dec-17</u>		<u>CASH AND CASH EQUIVALENT</u>
		(Rp)		(Rp)		
Kas :						Cash :
Kas dengan mata uang Dollar Amerika	15.892.029	15.550.890		15.550.890		USD Cash
Kas dengan Rupiah	5.028.400	8.967.400		8.967.400		IDR Cash
Kas di toko	-	-		-		Shop Cash
Jumlah Kas	20.920.429	24.518.290		24.518.290		Total Cash
Bank :						Bank
Mandiri Yayasan Kopernik	5.154.439.316	1.058.373.129		1.058.373.129		Mandiri Bank YayasanKopernik
Mandiri USD	373.851.633	4.236.520		4.236.520		Mandiri USD
BRI IDR	13.999.939	303.271.986		303.271.986		BRI IDR
Deposito Mandiri	4.000.000.000	-		-		Mandiri Time Deposit
Jumlah Setara Kas Tabungan Bank	9.542.290.888	1.365.881.635		1.365.881.635		Total Cash Equivalent from Bank
Jumlah Kas dan Setara Kas	9.563.211.316	1.390.399.926		1.390.399.926		Total Cash and Cash Equivalent
<u>4. PIUTANG</u>		<u>31-Dec-18</u>		<u>31-Dec-17</u>		<u>ACCOUNT RECEIVABLES</u>
		(Rp)		(Rp)		
Piutang Dana Bergulir	98.053.274	602.723.351		602.723.351		Revolving Fund Receivable
Piutang Pendiri	20.000.000	-		-		Founders Recievable
	118.053.274	602.723.351		602.723.351		
<u>5. PERSEDIAAN</u>		<u>31-Dec-18</u>		<u>31-Dec-18</u>		<u>INVENTORY</u>
		(Rp)		(Rp)		
Persediaan	192.189.230	1.098.629.236		1.098.629.236		Inventories
<u>6. PEMBAYARAN DI MUKA</u>		<u>31-Dec-18</u>		<u>31-Dec-17</u>		<u>DEPOSIT SUPPLIER</u>
		(Rp)		(Rp)		
Pembayaran di muka perjalanan Karyawan	50.156.963	72.161.000		72.161.000		Travel Advance to Staff
Pembayaran di Muka	720.636.538	43.157.307		43.157.307		Prepaid Expenses
	770.793.501	115.318.307		115.318.307		
<u>7. ASET TETAP</u>		<u>31-Dec-18</u>		<u>31-Dec-17</u>		<u>FIXED ASSETS</u>
		(Rp)		(Rp)		
<u>Harga Perolehan:</u>	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir		<u>Historical Cost</u>
Kendaraan	10.716.500	-	-	10.716.500		Vehicle
Computer & Equipment	155.540.672	15.087.600	-	170.628.274		Computer & Equipment
Furniture	69.400.000	-	-	69.400.000		Furniture Equipment
Jumlah	235.657.172	15.087.600	-	250.744.774		Total
<u>Akumulasi Penyusutan</u>						<u>Depreciation Accumulated</u>
Kendaraan	10.716.500	-	-	10.716.500		Vehicle
Computer & Equipment	108.549.264	29.698.053	-	138.247.317		Computer & Equipment
Furniture	40.776.387	8.481.250	-	49.257.637		Furniture Equipment
Jumlah	160.042.151	38.179.303	-	198.221.454		Total
Nilai Buku	75.615.021			52.523.320		Book Value

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31-Dec-17					
(Rp)					
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	Historical Cost
Kendaraan	10.716.500	-	-	10.716.500	Vehicle
Computer & Equipment	69.022.472	31.269.200	-	100.291.672	Computer & Equipment
Furniture	69.400.000	-	-	69.400.000	Furniture Equipment
Jumlah	149.138.972	31.269.200	-	180.408.172	Total
<b>Akumulasi Penyusutan</b>					
Kendaraan	7.367.594	3.348.906	-	10.716.500	Vehicle
Computer & Equipment	39.631.502	13.668.761	-	53.300.264	Computer & Equipment
Furniture	27.705.554	13.070.833	-	40.776.387	Furniture Equipment
Jumlah	74.704.650	30.088.501	-	104.793.152	Total
Nilai Buku	74.434.322			75.615.021	Book Value

Akun ini merupakan nilai biaya perolehan aset tetap berupa kendaraan, laptop, server dan furnitur setelah dikurangi akumulasi penyusutan per 31 desember 2018. Rincian dapat dilihat pada lampiran 1.

this account represent the value of fixed assets such as vehicle, laptop, server and furniture equipment after net of accumulated depreciation at Desember 31, 2018 with the following details in appendix 1

8. ASET LAIN-LAIN

INTANGIBLE ASSETS

31-Dec-18					
(Rp)					
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	Historical cost
Renovasi Toko	493.980.860	932.246.000	-	1.426.226.860	Leasehold Improvement
Sewa Kantor					Office Rent
Biaya Website	60.254.540	26.400.000	-	86.654.540	Website at Cost
Prepaid Expenses					Founders Receivable
Jumlah	554.235.400	958.646.000	-	1.512.881.400	total
<b>Akumulasi Amortisasi</b>					
Renovasi Toko	231.615.670	118.693.863		350.309.528	Leasehold Improvement
Sewa Kantor					Office Rent
Biaya Website	3.933.278	20.563.635	-	24.496.915	Website at Cost
Prepaid Expenses					Founders Receivable
Jumlah	235.548.948	139.257.498	-	374.806.443	total
nilai buku	318.686.452			1.138.074.957	Book Value

31-Dec-17					
(Rp)					
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	historical cost
Renovasi Toko	420.230.860	73.750.000	-	493.980.860	Leasehold Improvement
Sewa Kantor dan Toko di Pengosekan	1.555.965.274	514.000.000	-	2.069.965.274	Office Rent
Biaya Website	-	60.254.540	-	60.254.540	
Prepaid Expenses	5.226.629	5.189.628	-	10.416.257	
Jumlah	1.981.422.763	653.194.168	-	2.634.616.931	total
<b>Akumulasi Amortisasi</b>					
Renovasi Toko	175.240.144	56.375.526	-	231.615.670	Leasehold Improvement
Sewa Kantor dan Toko di Pengosekan	771.307.363	377.050.120	-	1.148.357.482	Office Rent
Biaya Website	-	3.933.278	-	3.933.278	
Prepaid Expenses	-	6.091.567	-	6.091.567	
Jumlah	946.547.508	443.450.492	-	1.389.997.997	total
Nilai Buku	1.034.875.255			1.244.618.933	Book Value

Akun ini merupakan nilai aset lain - lain berupa sewa dan renovasi toko per 31 Desember 2018 rincian dapat dilihat pada lampiran 2

This account represent the value of the other assets like leases and the value of shop (kios) improvements at Desember 31, 2018 with the following details in appendix 2

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9. KEWAJIBAN	31-Dec-18 (Rp)	31-Dec-17 (Rp)	<u>LIABILITIES</u>
Utang Gaji	-	5.000.000	Payroll Liabilities
Utang Usaha	18.537.450	138.927.539	Accounts payable
Kartu Kredit	2.945.113	-	Credit Card
Penggantian Klaim Manulife Kepada Staff	-	-	reimbursement of Manulife to Staff
Pengeluaran Dana Proyek	-	-	other current project liabilities
Pendapatan diterima dimuka	-	41.423.284	Unearned Income
Utang PPh 21	23.427.748	5.875.130	Withheld Tax From Salary
Jamsostek	-	-	Jamsostek Employee
Pajak	19.218.587	33.829.500	Withheld Tax From Third Party
Other Current Liabilities	48.754.294	-	Other Current Liabilities
Beban Yang Masih Harus Dibayar	638.343.708	206.167.361	Accrued Expense
	<u>751.226.900</u>	<u>431.222.814</u>	
10. ASET BERSIH TIDAK TERIKAT	31-Dec-18 (Rp)	31-Dec-17 (Rp)	<u>UNRESTRICTED NET ASSETS</u>
<u>Sumbangan Tidak Terikat :</u>			<u>Unrestricted donations :</u>
Sumbangan Dari Pemerintah	-	167.179.000	government grants
Bantuan dari Donatur Individu	716.865.083	573.644.921	individual contributions
Bantuan dari Perusahaan	688.215.930	102.220.200	corporate contributions
Sumbangan dari NGO	800.037.297	12.070.330.656	non profit organization and fundatiois grants
Kopermik Solutions	538.630.826	-	Kopermik Solutions
Perputaran Dana Teknologi	916.199.251	617.175.883	revolving fund for technology
Bunga Tabungan	131.135.339	16.590.593	interest on saving
Sumbangan Lainnya	-	-	miscellaneous donation
Pendapatan non operasional	294.725.404	45.474.944	Non-Operating Income
Total Sumbangan Tidak Terikat	<u>4.085.809.130</u>	<u>13.592.616.197</u>	the total of unrestricted donations
 <u>Beban Tidak Terikat :</u>			 <u>Unrestricted Expenses</u>
Beban Pokok Penjualan	1.482.331.444	2.633.668.622	Cost Of Goods Sold
<b>Beban Sumber Daya Manusia</b>			<b>Staff Related Expenses</b>
Beban Gaji dan Upah	1.457.178.789	4.242.882.734	salaries and wages
Tunjangan	78.098.107	168.073.400	Allowance
Beban Pembayaran Cuti dan Pensiun	19.895.000	65.600.000	Severance and Leave Owed
Bonus dan THR	148.693.333	312.806.333	Bonus & Religious Allowance
Beban BPJS	86.092.048	223.778.744	BPJS Employer Part
Beban Pelatihan Staff	51.543.775	202.211.543	Staff training and development
Beban Premi Asuransi Karyawan	122.264.844	380.771.377	Labor insurance
Beban Lainnya Terkait Staff	67.631.132,00	-	Other Staff Cost
Beban Hiburan	108.433.567	39.592.289	Entertainment expenses
Beban Manfaat Lainnya	-	20.100.000	Other benefit
<b>Beban Operasional Dan Administrasi</b>			<b>Office And Administration Expenses</b>
Beban Transportasi	16.717.500	116.810.533	Transportation expense
Beban Perlengkapan Meubel	1.922.700	31.979.400	Furniture and Equipment
Beban Perawatan dan Perbaikan	8.850.000	96.846.032	Repair, Maintenance, and Service
Beban Konsumsi & Perlengkapan Kantor	29.529.025	114.367.900	cosumables and office supplies
Beban Perawatan Komputer	25.802.000	224.377.826	IT Hardware and Supplies
Beban Komunikasi	8.658.125	100.400.899	Communications and Mail
Beban Penyusutan dan Amortisasi	10.871.250	29.755.167	depreciations and amortizations
Beban Okupansi	212.638.787	226.008.287	occupancy cost
Beban Audit	-	42.956.238	audit fee
Beban PPN	19.575.772	-	VAT
Beban Perijinan	3.785.000	17.052.377	legal fees
Beban Pajak	67.300.961	17.690.200	Tax Expenses
<b>Beban Proyek (Program)</b>			<b>Project Expenses</b>
Beban Okupansi Pekerjaan Lapangan	214.110.802	274.435.900	occupancy cost field office & warehouse
Beban Penunjang Lapangan	148.502.287	666.160.397	field support
Beban Pengemasan dan Pengiriman	234.509.634	158.243.310	shipping, clearing duty
Beban Promosi dan Penjualan Produk	-	266.659.784	reselling and promotions
Beban Teknologi	509.121.097	450.125.866	technology costs
Beban Penghargaan dan Hibah	112.721.677	1.535.000.477	awards and grants
Beban Perjalanan Proyek	526.382.590	1.843.089.387	project travel

## YAYASAN KOPERNIK

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Beban Pertemuan	344.378.266	771.636.807	Conference, Convention and Meeting
Beban Komisi dan Diskon	13.819.355	-	commission and discounts
Beban Konsultan	221.557.941	822.189.248	consultants and professional fees
<b>Beban Lainnya</b>			<b>Other expenses</b>
Beban Lainnya	24.950.429	-	Other Cost
Beban Selisih Kurs	-	(12.074.817)	Exchange Gain or Loss
Beban Administrasi Bank	2.178.191	2.671.569	Bank related fees
Total Beban Tidak Terikat	6.380.045.430	16.085.867.830	Total of Unrestricted Expenses
Aset Bersih Tidak Terikat	(2.294.236.299)	(2.493.251.633)	Unrestricted Net Assets

## II ASET BERSIH TERIKAT TEMPORER

## TEMPORALY RESTRICTED ASSETS

	31-Dec-18 (Rp)	31-Dec-17 (Rp)	
<b>Sumbangan Terikat Temporer:</b>			<b>Temporally Restricted Contributions</b>
Sumbangan Pemerintah	1.669.449.000	-	Government Grants
Bantuan Dari Perusahaan	1.106.671.600	-	Corporate Contributions
Sumbangan Dari NGO	7.142.439.490	-	non profit organization and fundatiois grants
Kopernik Solutions	9.637.247.446	-	Kopernik Solutions
Jumlah Sumbangan Terikat Temporer	19.555.807.536	-	Total Temporally Restricted Contributions
<b>Beban Terikat Temporer</b>			<b>Temporally Restricted Expenses</b>
<b>Beban Sumber Daya Manusia</b>			<b>Staff Related Expenses</b>
Beban gaji dan upah	3.052.891.642	-	Salaries and wages
Tunjangan	70.018.361	-	Allowance
Beban Pembayaran Cuti dan Pensiun	13.880.000	-	Severance & Leave owed
Bonus & THR	193.906.000	-	Bonus & Religious Allowance
Beban BPJS	154.935.982	-	BPJS Employer Part
Beban pelatihan staff	28.780.856	-	Staff Training And Development
Beban Premi Asuransi	219.557.973	-	Labor Health Insurance (Mamulife)
Beban Karyawan Lainnya	150.692.365	-	Other Staff Costs
Beban manfaat lainnya	54.753.155	-	Other Benefit Cost
<b>Beban Operasional Dan Administrasi Kantor</b>			<b>Office and Administration Expenses</b>
Beban transportasi	123.458.483	-	Transportation Expense
Beban perlengkapan meubel	23.599.420	-	Furniture and Equipment Expense
Beban konsumsi & Office Supplies	61.308.127	-	cosumables and office supplies
Beban komunikasi	87.974.709	-	Communication and Mails
Beban Depresiasi	27.308.051	-	Depreciation Expenses
Beban okupansi	242.167.938	-	Occupancy Cost
Biaya Perijinan	41.761.000	-	Legal & Permit Expenses
Biaya Audit	42.408.069	-	Audit Fees
Biaya Komputer	122.040.957	-	IT Hardware & Supplies
Biaya Pemeliharaan dan Perbaikan	74.058.619	-	Repairs, Maintenance & Service
Beban Pajak	4.648.896	-	Tax Expenses
Biaya Administrasi Bank	3.834.849	-	Bank Related fees
Biaya entertainmen	12.365.800	-	entertainment expense
<b>Beban Proyek (Program)</b>			<b>Project Expenses</b>
Beban konsultan	1.046.004.177	-	Consultant Fees
Beban okupansi pekerjaan lapangan	163.095.331	-	Occupancy Costs Field Office & Warehouse
Beban pengepakan dan pengiriman	151.644.000	-	Project Shipping and Delivery Expenses
Beban teknologi	2.003.341.912	-	Technology & Supplies to Beneficiaries
Beban penghargaan dan hibah	877.876.983	-	Awards and Grants
Field Support	688.678.878	-	Field Support
<b>Beban Perjalanan</b>			<b>Travel And Meetings</b>
Biaya Konferensi dan Pertemuan	205.952.986	-	Conference, Conventions, Meetings
Biaya Perjalanan	349.625.496	-	Project Travel
Total Beban Terikat Temporer	10.292.571.014	-	Total of Temporally Restricted Expenses
Aset Bersih Terikat Temporer	9.263.236.522	-	Temporarily Restricted Net Assets

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**BAB III**  
**LAMPIRAN - LAMPIRAN**

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YAYASAN KOPERNIK  
 DAFTAR ASET TETAP  
 Per 31 Desember 2018

NO	Keterangan	Tahun Perolehan	%	Mutasi 1 Januari - 31 Desember 2018		Harga Perolehan Per 31 Desember 2018	Akumulasi Penyusutan 2017	Beban Penyusutan 2018	Akumulasi Penyusutan 2018	Nilai Buku 2018
				Tambah	Kurang					
<b>I COMPUTER &amp; EQUIPMENT</b>										
1	Aspire 4750 plus Win Ultimate 7	17/03/2012	25%	6.900.000	-	6.900.000	6.900.000	-	6.900.000	-
2	Acer EI-471	27/11/2012	25%	5.846.667	-	5.846.667	5.846.667	-	5.846.667	-
3	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		34.749.000	-	34.749.000	34.749.000	-	34.749.000	-
4	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		10.000.000	-	10.000.000	10.000.000	-	10.000.000	-
5	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		10.500.000	-	10.500.000	10.500.000	-	10.500.000	-
6	NAS QNAP TS	23/03/2013	25%	11.769.670	-	11.769.670	11.769.670	-	11.769.670	-
7	Sony Vaio Toshi	12/06/2015	25%	17.680.000	-	17.680.000	11.418.333	4.420.000	15.838.333	1.841.667
8	Apple Australia Ewa	06/08/2015	25%	12.527.135	-	12.527.135	7.568.477	3.131.784	10.700.260	1.826.876
9	Mac Book Air Coms Team	26/11/2015	25%	14.299.000	-	14.299.000	7.745.292	3.574.750	11.320.042	2.978.958
10	ASUS UX360CA-C4115T M3 Grey	19/09/2017	25%	11.700.000	-	11.700.000	828.750	10.871.250	11.700.000	-
11	Microsoft Office Software Cost for 50 YK's laptops @ US\$ 29/laptop - US\$ 1.450 @ Rp 1	01/10/2017	25%	19.569.200	-	19.569.200	1.223.075	4.892.300	6.115.375	13.453.825
12	2 unit Ruckus R510 & Power Adapter + VAT	03/04/2018	25%	15.087.600	-	15.087.600	-	2.807.969	2.807.969	12.279.631
	<b>TOTAL COMPUTER &amp; EQUIPMENT</b>			<b>155.540.672</b>	-	<b>170.628.272</b>	<b>108.549.263</b>	<b>29.698.053</b>	<b>138.247.315</b>	<b>32.380.957</b>
<b>II FURNITURE &amp; EQUIPMENT</b>										
1	9 raka Pak. Ady	18/09/2013	25%	12.350.000	-	12.350.000	12.350.000	-	12.350.000	-
2	Office Tables	17/07/2014	25%	20.250.000	-	20.250.000	17.718.750	2.531.250	20.250.000	-
3	Filing Cabinet	17/12/2015	25%	10.800.000	-	10.800.000	5.625.000	2.700.000	8.325.000	2.475.000
4	Vacuum Sealer DZ 260 ; 2 unit @ Rp 13.000.000	08/06/2016	12,5%	26.000.000	-	26.000.000	5.082.637	3.250.000	8.332.637	17.667.363
	<b>TOTAL FURNITURE &amp; EQUIPMENT</b>			<b>69.400.000</b>	-	<b>69.400.000</b>	<b>40.776.387</b>	<b>8.481.250</b>	<b>49.257.637</b>	<b>20.142.363</b>
<b>III VEHICLES</b>										
1	Motorbike Kupang	05-Apr-14	25%	10.716.500	-	10.716.500	10.716.500	-	10.716.500	-
	<b>TOTAL VEHICLES</b>			<b>10.716.500</b>	-	<b>10.716.500</b>	<b>10.716.500</b>	-	<b>10.716.500</b>	-
	<b>TOTAL ASET TETAP</b>			<b>235.657.172</b>	-	<b>250.744.772</b>	<b>104.793.152</b>	<b>38.179.303</b>	<b>198.221.452</b>	<b>52.523.320</b>

**YAYASAN KOPERNIK**  
**DAFTAR ASET TAK BERWUJUD**  
Per 31 Desember 2018

NO	Keterangan	Tahun Perolehan	%	Biaya Perolehan		Mutasi 1 Januari - 31 Desember 2018		Harga Perolehan 2018	Akumulasi Amortisasi 2017	Behan Amortisasi 2018	Akumulasi Amortisasi 2018	Nilai Baku 2018
				31 Desember 2017	Penaambahan	Pengurangan						
<b>I</b>	<b>Leasehold improvements</b>											
1	Shon Renovation	1-Jan-13	100%	50.833.900				50.833.900	50.833.900		50.833.900	-
2	Paints/office renovation 1. obase	1-Jan-14	14%	182.682.200				182.682.200	26.097.457	26.097.457	126.137.710	56.544.490
3	Pengosokan Office renovation 2. obase	1-Jan-15	16%	186.714.760				186.714.760	30.276.069	30.276.069	111.019.587	75.695.173
4	Architecture and Interior Design Concept for New Office in Mas, Ubud	7-Nov-17	10%	57.750.000				57.750.000	3.577.434	3.577.434	54.172.566	
5	Land Clearing & Cleaning Cost for New office	23-Nov-17	10%	6.000.000				6.000.000	371.481	371.481	5.628.519	
6	Payment Consultation service-load study & solar power system sizing	23-Nov-17	10%	6.000.000				6.000.000	619.460	619.460	5.380.541	
7	Renovasi Atap Kantor Kopernik - Mas	1-Jan-18	11%	78.804.743				78.804.743	4.881.710	4.881.710	73.923.033	
8	Jasa Penedaaran Air Bersih Kantor baru	15-Jan-18	11%	26.000.000				26.000.000	1.610.619	1.610.619	24.389.381	
9	Mechanical, Electrical, & Plumbing Works for New Office in Mas, Ubud	7-Feb-18	11%	103.412.650				103.412.650	6.400.063	6.400.063	97.016.557	
10	Pekerjaan Sipil Kantor Kopernik Mas - Bangunan Anstiek Toilet Sampung	9-Feb-18	11%	36.031.807				36.031.807	2.232.059	2.232.059	33.799.748	
11	DP 65% material interior	13-Feb-18	11%	142.180.500				142.180.500	8.807.642	8.807.642	133.372.858	
12	First instalment-Pekerjaan Atap Canopy kantor Kopernik MAS	15-Feb-18	11%	31.350.000				31.350.000	1.942.033	1.942.033	29.407.965	
13	Pekerjaan Gedung, Belakng Kantor Baru Kopernik	19-Feb-18	11%	76.716.475				76.716.475	4.752.348	4.752.348	71.964.127	
14	Elektricity Voltage Upgrade cost	27-Feb-18	11%	46.330.200				46.330.200	401.664	401.664	45.928.536	
15	Solar System for new office at Mas + VAT & Shipping Costs	8-Mar-18	11%	14.150.000				14.150.000	876.549	876.549	13.273.451	
16	Pekerjaan Canopy Patchwork kantor Kopernik MAS-1st installment	9-Mar-18	11%	5.950.000				5.950.000	368.384	368.384	5.581.616	
17	Pekerjaan Railing Tangga kantor Kopernik MAS-1st installment (Payment 0318229 )	12-Apr-18	11%	34.190.000				34.190.000	2.117.965	2.117.965	32.072.035	
18	Pekerjaan Canopy Parkir Motor & Pagar Kantor New Office	12-Apr-18	11%	92.232.450				92.232.450	5.713.515	5.713.515	86.518.935	
19	Payment Request Purchase and installation for carpet (New Office)	26-Apr-18	11%	41.197.500				41.197.500	2.552.058	2.552.058	38.645.442	
20	Payment 0418398 Request construction garden in new office	30-Apr-18	11%	26.266.500				26.266.500	1.627.116	1.627.116	24.639.384	
21	Payment 0418397 Request working for Bamboo design in new office	30-Apr-18	11%	86.225.625				86.225.625	5.341.410	5.341.410	80.884.215	
22	PR 0518027 Additional working for architecture & interior SC026 (First Installment)	8-May-18	11%	23.952.857				23.952.857	1.483.805	1.483.805	22.469.052	
23	Roofing works for YK Office in Mas, Ubud	22-May-18	11%	60.770.893				60.770.893	3.764.569	3.764.569	57.006.324	
24	Toilet works for YK Office in Mas, Ubud	7-Jun-18	11%									
	<b>Total Leasehold improvements</b>			<b>493.980.860</b>	<b>932.246.000</b>			<b>1.426.226.860</b>	<b>231.615.670</b>	<b>118.693.863</b>	<b>350.309.533</b>	<b>1.075.917.327</b>
<b>II</b>	<b>Website Cost</b>											
	Web Designs Service Cost	27/09/2017	25%	60.254.540				60.254.540	3.933.278	3.933.278	15.063.635	41.257.627
	Web Designs Service Cost	27/03/2018	25%	26.400.000				26.400.000			5.500.000	20.900.000
	<b>Total Website Cost</b>				<b>26.400.000</b>			<b>86.654.540</b>	<b>3.933.278</b>	<b>20.563.635</b>	<b>10.416.257</b>	<b>62.157.627</b>
<b>III</b>	<b>Prepaid Expenses</b>											
	Property All Risk Insurance renewal ; 18 Nov 2016 to 19 Nov 2017 ; KE ASURANSI ALLIANZ UTAMA INDONESIA	22/09/2016	100%	5.226.629				5.226.629			5.226.629	-
	Property All Risk Insurance as of 1 Nov 2017 to 31 Oct 2018 (paid on 14/11/17)	01/11/2017	100%	5.189.628				5.189.628	864.938	4.324.690	5.189.628	-
	<b>Total Prepaid Expenses</b>			<b>10.416.257</b>				<b>10.416.257</b>	<b>6.099.167</b>	<b>4.324.690</b>	<b>10.416.257</b>	<b>-</b>
<b>IV</b>	<b>Office Rent</b>											
1	Historical Cost Rent to 1. Nov. 2014 ; Sewa Kantor Villa Sayan Ayu	1/Jan/14	100%	74.500.000				74.500.000	74.500.000		74.500.000	-
2	Historical Cost Rent Feb 2015 ; Sewa Toko Tech Kios	1/Jan/14	100%	30.000.000				30.000.000	30.000.000		30.000.000	-
3	Pengosokan: 17/3/2014-17/3/2021	18/feb/14	14%	1.100.000.000				1.100.000.000	602.823.681	157.142.857	759.966.538	340.033.462
4	Warehouse Kumpang 2yrs - 31/12/16	1/Jan/15	50%	100.000.000				100.000.000	100.000.000		100.000.000	-
5	Pengosokan: 17/3/2014-17/3/2022	6/Nov/15	16%	112.222.222				112.222.222	54.151.866	18.198.198	72.350.064	39.872.138
6	Rent warehouse Labuhan Bajo JAN2016 to 2017 Paskalis Hendeng Cleaning Fee - total contract	18/feb/16	100%	6.666.666				6.666.666	6.666.666		6.666.666	-
7	Mauumere Maria Alberta Feb 16-Jan 17	19/feb/16	100%	16.666.666				16.666.666	16.666.666		16.666.666	-
8	New Office rent fee in Laramuka 1 March 2016 - 28 February 2017	2/Mar/16	100%	19.444.444				19.444.444	19.444.444		19.444.444	-
9	Rent fee parking area March 16 - March 17 Made Lasia BRI BIAYA KLIRING	15/Mar/16	100%	4.687.500				4.687.500	4.687.500		4.687.500	-
10	Rent fee parking area March 16 - March 17 Made Lasia BRI BIAYA KLIRING	17/Mar/16	100%	15.555.555				15.555.555	21.111.111		15.555.555	-
11	Rent Warehouse Kowaleha Lembata (Siti Langodady) 31 Oct 2016 - 30 Oct 2017	20/Mar/16	100%	3.333.333				3.333.333	3.333.333		3.333.333	-
12	Warehouse Lembata Rent Cost from April 2016 - March 2017 (Paid on 22/07/2016)	1/Apr/16	100%	11.111.111				11.111.111	11.111.111		11.111.111	-
13	Office in Tuban 1 Juni 2016 31 May 2017 Mmur (Paid on 27/09/2016)	1/Jan/16	100%	11.111.111				11.111.111	4.000.000		4.000.000	-
14	Rent Warehouse Kowaleha Lembata (Siti Langodady) 31 Oct 2016 - 30 Oct 2017	2/sep/16	100%	16.666.666				16.666.666	16.666.666		16.666.666	-
15	Rent Warehouse Kowaleha Lembata (Siti Langodady) 31 Oct 2016 - 30 Oct 2017	1/Nov/16	100%	20.000.000				20.000.000	20.000.000		20.000.000	-
16	INT-BK Outn CN Final pay Waingapu Nov 2016 - Nov 2017 MARTHA KOTTE BRI BIAYA	1/Nov/16	100%	90.000.000				90.000.000	90.000.000		90.000.000	-
17	Lease cost for Warehouse Kumpang for 2 years (1 Januari 2017 - 31 Desember 2018)	01-Jan-17	50%	25.000.000				25.000.000		(0)	25.000.000	(0)
18	Prepaid office rent cost in Labuan Bajo for 1 year as of 7 March 2017 - 6 March 2018	07-Mar-17	100%	14.000.000				14.000.000		0	14.000.000	0
19	Prepaid Office Lease Cost in Selong, Lombok Timur as of 15 March 2017 to 14 March 2018	15-Mar-17	100%									

YAYASAN KOPERNIK  
 DAFTAR ASET TAK BERWUJUD  
 Per 31 Desember 2018

NO	Keterangan	Tahun Perolehan	%	Biaya Perolehan 31 Desember 2017	Mutasi 1 Januari - 31 Desember 2018		Harga Perolehan 2018	Akumulasi Amortisasi 2017	Beban Amortisasi 2018	Akumulasi Amortisasi 2018	Nilai Buku 2018
					Penambahan	Pengurangan					
20	Lease cost Office Laramuka for the period of 1 May 2017 - 30 Apr 2018	03-May-17	100%	20.000.000			20.000.000,00	13.222.217	6.777.783	20.000.000	-
21	Prepaid rent office in Lembata 1 November 2017 - October 2018 (Paid on 19 Oct '17)	01-Nov-17	100%	15.000.000			15.000.000,00	2.500.000	12.500.000	15.000.000	-
22	Prepaid Rent New Office Mas Ubud for 10 yrs (50% DP Rp 350 M Paid on 10 Nov '17)	01-Dec-17	10%	350.000.000			350.000.000,00	2.916.667	35.000.000	37.916.667	312.083.333
23	0218202 New Office Labuhan Bajo for 2 years - Mar 2018 - Feb 2020	01-Mar-18	50%		70.000.000		70.000.000,00		70.000.000	70.000.000	0
24	Payment 0418343 Rent New Office Laramuka 1 May 2018 - 30 April 2020	01-May-18	50%		50.000.000		50.000.000,00		50.000.000	50.000.000	0
	Total Office Rent			2.069.965.274	120.000.000	-	2.189.965.274	1.148.357.482	349.618.838	1.497.976.320	691.988.954
	TOTAL ASET TAK BERWUJUD			2.563.946.134	1.078.646.000	-	3.702.846.674	1.383.906.430	493.201.026	1.872.782.766	1.830.063.908