

**YAYASAN KOPERNIK**  
**LAPORAN AUDITOR INDEPENDEN**  
**DAN LAPORAN KEUANGAN**  
**UNTUK PERIODE YANG BERAKHIR PADA**  
**TANGGAL 31 DESEMBER 2017**

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**INDEPENDENT AUDITOR'S REPORT**  
**AND FINANCIAL STATEMENTS**  
**FOR PERIOD ENDED**  
**DECEMBER 31, 2017**

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SURAT PERNYATAAN PENGURUS TENTANG TANGGUNG JAWAB  
ATAS LAPORAN KEUANGAN UNTUK TAHUN YANG BERAKHIR  
31 DESEMBER 2017 YAYASAN KOPERNIK/  
*MANAGEMENT'S STATEMENT LETTER RELATING TO THE  
RESPONSIBILITY ON THE FINICIAL STATEMENTS OF KOPERNIK  
FOUNDATION FOR THE YEARS ENDED DECEMBER 31, 2017*

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

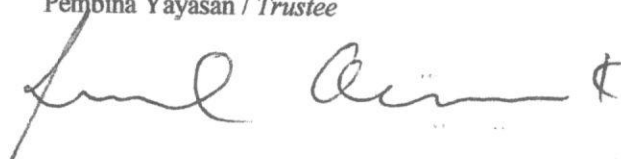
Nama / *Name* : Rezal Kusumaatmadja  
Alamat kantor/ *Office address* : UBUD  
Jabatan / *Position* : Pembina Yayasan Kopernik

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 statemnts 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, 05 Mei 2018  
Pembina Yayasan / *Trustee*



Rezal Kusumaatmadja .. #

**LAPORAN AUDITOR INDEPENDEN**

**KANTOR AKUNTAN PUBLIK  
TJAHJO, MACHDJUD MODOPURO & REKAN**

Keputusan Menteri Keuangan RI Nomor : KEP-1021/KMK.17/1998

Jl. Cempaka Putih Barat 13, No G-10, Jakarta 10520; Telp.: 42882576; Facs.: 42882577; E-mail : kaptim@rad.net.id

**LAPORAN AUDITOR INDEPENDEN**

**INDEPENDENT AUDITOR'S REPORT**

**No: 51/LK/5/18**

**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 2017, 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 Yayasan Kopernik which comprise the statement of financial position as at December 31, 2017, and the 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 ditentukan 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: 51/LK/5/18

**Opini**

Menurut opini kami, laporan keuangan tersebut menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Entitas Yayasan Kopernik tanggal 31 Desember 2017, 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 Yayasan Kopernik as at December 31, 2017, and (of) its financial performance and its cash flows for the year then ended in accordance with Financial Accounting Standards in Indonesia.*

**Hal lain**

Audit kami atas laporan keuangan Yayasan Kopernik tanggal 31 Desember 2017 dan untuk tahun yang berakhir pada tanggal tersebut terlampir dilaksanakan dengan tujuan merumuskan suatu opini atas laporan keuangan tersebut secara keseluruhan. Informasi keuangan tambahan yang terdiri lampiran-lampiran yang disajikan sebagai informasi tambahan terhadap laporan keuangan terlampir disajikan untuk tujuan analisis tambahan dan bukan merupakan bagian dari laporan keuangan terlampir yang diharuskan menurut Standar Akuntansi Keuangan di Indonesia. Informasi tambahan tersebut merupakan tanggung jawab manajemen serta dihasilkan dari dan berkaitan secara langsung dengan catatan akuntansi dan catatan lainnya yang mendasarinya digunakan untuk menyusun laporan keuangan terlampir. Informasi tambahan telah menjadi obyek prosedur audit yang diterapkan dalam audit atas laporan keuangan terlampir berdasarkan Standar Audit yang diterapkan oleh Institut Akuntan Publik Indonesia. Menurut opini kami, informasi tambahan disajikan secara wajar, dalam semua hal material, berkaitan dengan laporan keuangan terlampir secara keseluruhan.

**Other matter**

*Our audit of the accompanying financial statements of Yayasan Kopernik as of December 31, 2017 and for the year then ended was performed for the purpose of forming an opinion on such financial statements taken as a whole. The supplementary financial information which comprise attachments which is presented as a supplementary information to the accompanying financial statements is presented for the purpose of additional analysis and is not a required part of the accompanying financial statements under Indonesian Financial Accounting Standards. The supplementary financial information is the responsibility of management and was derived from relates directly to the underlying accounting and other records used to prepare the accompanying financial statements. The supplementary financial information has been subjected to the audit procedures applied in the audit of the accompanying financial statements in accordance with Standards of Auditing established by the Indonesian Institute of certified Public Accountants. In our opinion, the supplementary financial information is fairly stated, in all material respects, in relation to the accompanying financial statements as a whole.*

Kantor Akuntan Publik / Registered Public Accountants  
Tjahjo, Machdjud Modopuro & Rekan



Drs. Tjahjo Nurwantoro, CPA., CA.  
NIAP / License No. AP.0710

Jakarta, 07 Mei 2018 / Jakarta, May 07, 2018

**YAYASAN KOPERNIK**  
**LAPORAN POSISI KEUANGAN**  
**PER 31 DESEMBER 2017**  
(Dalam Rupiah)

**YAYASAN KOPERNIK**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER, 31 2017**  
(In Rupiah)

Keterangan	31-Dec-17 (Rp)	Notes	31-Dec-16 (Rp)	Subject
<b><u>ASET</u></b>				<b><u>ASSETS</u></b>
<b>Aset Lancar</b>				<b>Current Assets</b>
Kas dan Setara Kas	1.390.399.926	3	1.977.697.373	Cash & Cash Equivalent
Piutang Dana Bergulir	602.723.351	4	2.654.890.719	Revolving Fund Receivable
Persediaan	1.098.629.236	5	2.277.687.873	Inventory
Pembayaran dimuka	115.318.307	6	361.445.975	Prepaid Expenses
<b>Jumlah Aset Lancar</b>	<b>3.207.070.819</b>		<b>7.271.721.941</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>UNCURRENT ASSETS</b>
Aset Tetap - setelah dikurangi akumulasi penyusutan	75.615.021	7	74.434.321	Fixed Assets - after accumulated depreciation
Aset lain-lain - Setelah dikurangi akumulasi amortisasi	1.260.294.244	8	1.029.648.628	Other assets - after accumulated depreciation
<b>Jumlah Aset Tidak Lancar</b>	<b>1.335.909.264</b>		<b>1.104.082.949</b>	<b>Total Uncurrent Assets</b>
<b>JUMLAH ASET</b>	<b>4.542.980.083</b>		<b>8.375.804.890</b>	<b>TOTAL ASSETS</b>
<b><u>LIABILITAS DAN ASET BERSIH</u></b>				<b><u>LIABILITIES AND NET ASSETS</u></b>
<b>Liabilitas</b>				<b>Liabilities</b>
Biaya yang masih harus dibayar	431.222.814	9	1.691.254.051	Accrued Expense
Kewajiban Jangka Panjang	-	10	79.541.936	Long Term Liabilities
<b>Jumlah Liabilitas</b>	<b>431.222.814</b>		<b>1.770.795.987</b>	<b>Total Liabilities</b>
<b>Aset Bersih</b>				<b>Net Assets</b>
Aset bersih awal	6.605.008.902	11	5.752.833.913	Beginning Net Assets
Aset bersih tidak terikat	(2.493.251.633)	11	852.174.989	Unrestricted
<b>Jumlah Aset Bersih</b>	<b>4.111.757.269</b>		<b>6.605.008.902</b>	<b>Total Net Assets</b>
<b>JUMLAH LIABILITAS DAN ASET BERSIH</b>	<b>4.542.980.083</b>		<b>8.375.804.890</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  
05 Mei 2018  
Pembina Yayasan

Rezal Kusumaatmadja

**YAYASAN KOPERNIK  
LAPORAN AKTIVITAS**

**UNTUK TAHUN YANG BERAKHIR PADA  
TANGGAL 31 DESEMBER 2017**  
(Dalam Rupiah)

**YAYASAN KOPERNIK  
STATEMENTS OF ACTIVITY**

**FOR THE YEAR ENDED  
DECEMBER, 31 2017**  
(In Rupiah)

<b>Keterangan</b>	<b>31-Dec-17 (Rp)</b>	<b>Notes</b>	<b>31-Dec-16 (Rp)</b>	<b>Subject</b>
<b>Kontribusi Tidak Terikat :</b>				<b>Unrestricted Contributions</b>
Sumbangan Pemerintah	12.913.374.777	11	13.227.959.841	Donations
perputaran dana teknologi	617.175.883	11	3.133.094.247	Revolving Fund for Technology
pemasukan Tech-Kios Ubud	-	11	297.680.601	Retail sales Ubud Store
Bunga tabungan	16.590.593	11	12.633.221	Interest on saving
Pendapatan non operasional	45.474.944	11	32.000.000	Pendapatan non operasional
<b>Jumlah Kontribusi Tidak Terikat</b>	<b>13.592.616.197</b>		<b>16.703.367.911</b>	<b>Total of Unrestricted Contributions</b>
<b>BEBAN TIDAK TERIKAT:</b>				<b>UNRESTRICTED EXPENSES:</b>
Beban Teknologi	2.633.668.622	11	3.361.144.600	Cost of Technology
Beban Operasional	5.655.816.420	11	6.422.388.558	Operational Expenses
Beban Operasional Kantor	983.502.282	11	1.125.369.971	Office Operational Expenses
Beban Proyek	6.822.283.755	11	4.911.405.038	Project Expenses
Beban Lainnya	(9.403.248)	11	30.884.755	Other and uncategory expenses
<b>Jumlah Beban Tidak Terikat</b>	<b>16.085.867.830</b>		<b>15.851.192.921</b>	<b>Total of Unrestricted Expenses</b>
<b>KENAIKAN (PENURUNAN) ASET BERSIH TIDAK TERIKAT</b>	<b>(2.493.251.633)</b>		<b>852.174.989</b>	<b>INCREASE (DECREASE) UNRESTRICTED NET ASSETS</b>
<b>KENAIKAN (PENURUNAN) ASET BERSIH</b>	(2.493.251.633)		852.174.989	Increase (Decrease) Net Assets
<b>ASET BERSIH AWAL</b>	6.605.008.902		5.752.833.913	Beginning Balance of Net Assets
<b>ASET BERSIH AKHIR TAHUN</b>	4.111.757.269		6.605.008.902	Ending Balance of Net Assets

Catatan atas laporan keuangan merupakan bagian  
yang tidak terpisahkan dari laporan keuangan secara keseluruhan  
Atas nama dan mewakili Pengurus Yayasan  
05 Mei 2018  
Pembina Yayasan

Rezal Kusumaatmadja



**YAYASAN KOPERNIK  
LAPORAN ARUS KAS**

**UNTUK TAHUN YANG BERAKHIR PADA  
TANGGAL 31 DESEMBER 2017**  
(Dalam Rupiah)

**YAYASAN KOPERNIK  
CASH FLOW STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER, 31 2017**  
(In Rupiah)

Keterangan	31-Dec-17 (Rp)	31-Dec-16 (Rp)	Subject
<b>ARUS KAS DARI</b>			<b>CASH FLOW FROM</b>
<b>AKTIVITAS OPERASI :</b>			<b>OPERATIONAL ACTIVITY</b>
Perubahan Dalam Aset Bersih	(2.493.251.633)	852.174.989	changes in net assets
Rekonsiliasi Perubahan Dalam Aset Bersih Menjadi Kas			Reconciliation changes in net assets become net cash
Beban Penyusutan	30.088.501	29.430.713	Depreciation Expenses
Beban Amortisasi	437.358.925	366.889.454	Amortization Expenses
(Kenaikan) Penurunan Piutang	2.052.167.368	(281.996.462)	(Preferment) Lowering Account Receivable
(Kenaikan) Penurunan Persediaan	1.179.058.637	(773.145.726)	(Preferment) Lowering Inventories
(Kenaikan) Penurunan Pembayaran di Muka	246.127.669	246.127.669	(Preferment) Lowering Prepaid Expenses
(Penambahan) Pengurangan Beban yang masih harus dibayar	(1.339.573.173)	1.599.807.728	(Additions) deductions accrued expense
Koreksi atas Aset Bersih Awal	-	(503.854.790)	Correction of Beginning Net Asset
<b>ARUS KAS BERSIH YANG DITERIMA DARI (DIGUNAKAN UNTUK) AKTIVITAS OPERASI</b>	<b>111.976.293</b>	<b>1.697.681.280</b>	<b>NET CASH FLOWS TO USE OPERATING ACTIVITIES</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>ACTIVITIES</b>
(Penambahan) pengurangan aset tetap	(31.269.200)	(26.000.000)	(Additions) deductions fixed assets
(Penambahan) pengurangan aset lain - lain	(668.004.540)	(139.243.052)	(Additions) deductions other assets
<b>ARUS KAS BERSIH YANG DITERIMA DARI (DIGUNAKAN UNTUK) AKTIVITAS INVESTASI</b>	<b>(699.273.740)</b>	<b>(165.243.052)</b>	<b>NET CASH FLOWS TO USE INVESTMENT ACTIVITIES</b>
<b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>			<b>CASH FLOWS FROM FUNDING</b>
<b>ARUS KAS BERSIH YANG DITERIMA DARI (DIGUNAKAN UNTUK) AKTIVITAS PENDANAAN</b>	<b>-</b>	<b>-</b>	<b>NET CASH FLOWS TO USE FUNDING ACTIVITIES</b>
<b>SALDO KAS DAN SETARA KAS AWAL</b>	<b>1.977.697.373</b>	<b>445.259.144</b>	<b>BEGINNING BALANCE OF CASH AND CASH EQUIVALENT</b>
<b>SALDO KAS DAN SETARA KAS AKHIR</b>	<b>1.390.399.926</b>	<b>1.977.697.373</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  
05 Mei 2018  
Pembina Yayasan

Rezal Kusumaatmadja

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

CATATAN ATAS LAPORAN KEUANGAN  
YAYASAN KOPERNIK

1. UMUM

Yayasan Kopernik yang berlokasi di Br. Kutuh, Desa Sayan, Kec. Ubud, Kabupaten Gianyar, Propinsi 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

Andy Handaka Pradjaputra  
Nungki Permata  
Aji Hermawan

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.

**Piutang Dana Bergulir**

Piutang yang melebihi umur 90 hari tidak disajikan ke dalam cadangan piutang tak tertagih.

**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.

GENERAL

Kopernik Foundation located in Br. Ubud, Ubud Village, Ubud 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 :

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.

Revolving Fund Receivables

Receivables that exceed the age of 90 days are not presented in the allowance for bad debts.

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.

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3. <u>KAS DAN SETARA KAS</u>		<u>CASH AND CASH EQUIVALENT</u>			
	31-Dec-17 (Rp)	31-Dec-16 (Rp)			
Kas :			Cash :		
Kas dengan mata uang Dollar Amerika	15.550.890	10.798.726	USD Cash		
Kas dengan Rupiah	8.967.400	10.878.912	IDR Cash		
Kas di toko	-	-	Shop Cash		
Jumlah Kas	24.518.290	21.677.638	Total Cash		
Bank :			Bank		
Mandiri Yayasan Kopernik	1.058.373.129	1.243.567.098	Mandiri Bank YayasanKopernik		
Mandiri USD	4.236.520	583.257.313	Mandiri USD		
BRI IDR	303.271.986	129.195.324	BRI IDR		
Mandiri (Unilever)	-	-	Mandiri (Unilever)		
Jumlah Setara Kas Tabungan Bank	1.365.881.635	1.956.019.735	Total Cash Equivalent from Bank		
Jumlah Kas dan Setara Kas	1.390.399.926	1.977.697.373	Total Cash and Cash Equivalent		
4. <u>PIUTANG</u>		<u>ACCOUNT RECEIVABLES</u>			
	31-Dec-17 (Rp)	31-Dec-16 (Rp)			
Piutang Dana Bergulir	602.723.351	2.654.890.719	Revolving Fund Receivable		
5. <u>PERSEDIAAN</u>		<u>INVENTORY</u>			
	31-Dec-17 (Rp)	31-Dec-16 (Rp)			
Persediaan	1.098.629.236	2.277.687.873	Inventories		
6. <u>PEMBAYARAN DI MUKA</u>		<u>DEPOSIT SUPPLIER</u>			
	31-Dec-17 (Rp)	31-Dec-16 (Rp)			
Pembayaran di muka perjalanan Karyawan	72.161.000	126.860.986	Travel Advance to Staff		
Pembayaran di Muka	43.157.307	234.584.989	Prepaid Expenses		
	115.318.307	361.445.975			
7. <u>ASET TETAP</u>		<u>FIXED ASSETS</u>			
	31-Dec-17 (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	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
<u>Akumulasi Penvusutan</u>					<u>Depreciation Accumulated</u>
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

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31-Dec-16					
(Rp)					
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	Historical Cost
Kendaraan	10.716.500	-	-	10.716.500	Vehicle
Computer & Equipment	69.022.472	-	-	69.022.472	Computer & Equipment
Furniture	43.400.000	26.000.000	-	69.400.000	Furniture Equipment
Jumlah	123.138.972	26.000.000	-	149.138.972	Total
<b>Akumulasi Penyusutan</b>					
Kendaraan	4.688.469	2.679.125	-	7.367.594	Depreciation Accumulated Vehicle
Computer & Equipment	25.562.551	14.068.951	-	39.631.502	Computer & Equipment
Furniture	15.022.917	12.682.637	-	27.705.554	Furniture Equipment
Jumlah	45.273.937	29.430.713	-	74.704.650	Total
Nilai Buku	77.865.035			74.434.322	Book Value

Akun ini merupakan nilai biaya perolehan aset tetap berupa kendaraan, laptop, server dan furniture setelah dikurangi akumulasi penyusutan per 31 desember 2017 dan 31 desember 2016

this account represent the value of fixed assets such as vehicle,leptop, server and furniture equipment after net of accumulated depreciation.at Desember 31, 2017 and December 31, 2016 with the following details in appendix 3

8. ASET LAIN-LAIN

INTANGIBLE ASSETS

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	1.555.965.274	514.000.000	-	2.069.965.274	Office Rent
Biaya Website	-	60.254.540	-	60.254.540	Website at Cost
Piutang Mandiri	-	20.000.000	-	20.000.000	Founders Receivable
Jumlah	1.976.196.134	668.004.540	-	2.644.200.674	total
<b>Akumulasi Amortisasi</b>					
Renovasi Toko	175.240.144	56.375.526	-	231.615.670	Leasehold Improvement
Sewa Kantor	771.307.363	377.050.120	-	1.148.357.482	Office Rent
Biaya Website	-	3.933.278	-	3.933.278	Website at Cost
Piutang Mandiri	-	-	-	-	Founders Receivable
Jumlah	946.547.508	437.358.925	-	1.383.906.430	total
nilai buku	1.029.648.626			1.260.294.244	Book Value

31-Dec-16					
(Rp)					
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	historical cost
Renovasi Toko	420.230.860	-	-	420.230.860	Leasehold Improvement
Sewa Kantor dan Toko di Pengosekan	1.416.722.222	139.243.052	-	1.555.965.274	Office Rent
Jumlah	1.836.953.082	139.243.052	-	1.976.196.134	total
<b>Akumulasi Amortisasi</b>					
Renovasi Toko	118.864.618	56.375.526	-	175.240.144	Leasehold Improvement
Sewa Kantor dan Toko di Pengosekan	460.793.436	310.513.927	-	771.307.363	Office Rent
Jumlah	579.658.054	366.889.454	-	946.547.508	total
Nilai Buku	1.257.295.028			1.029.648.626	Book Value

Akun ini merupakan nilai aset lain - lain berupa sewa dan renovasi toko per 31 Desember 2017 dan 31 Desember 2016 rincian dapat dilihat pada lampiran 4

This account represent the value of the other assets like leases and the value of shop (kios) imprvements at Desember 31, 2017 and December 31, 2016 with the following details in appendix 4

9. KEWAJIBAN

LIABILITIES

	31-Dec-17	31-Dec-16	
	(Rp)	(Rp)	
Utang Gaji	5.000.000	-	Payroll Liabilities
Utang Usaha	138.927.539	1.382.065.155	Accounts payable
Penggantian Klaim Manulife Kepada Staff	-	398.275	reimbursement ofManulifetoStaff
Pengeluaran Dana Proyek	-	-	other current project liabilities
Pendapatan diterima dimuka	41.423.284	120.099.074	Unearned Income
Utang PPh 21	5.875.130	24.623.416	Withheld Tax From Salary
Jamsostek	-	(214.200)	Jamsostek Employee
Pajak	33.829.500	192.653	Withheld Tax From Third Party
Beban Yang Masih Harus Dibayar	206.167.361	164.089.678	Accrued Expense
	431.222.814	1.691.254.051	

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10 KEWAJIBAN JANGKA PANJANG

LONGTERM LIABILITIES

	31-Dec-17 (Rp)	31-Dec-16 (Rp)	
Kewajiban Jangka Panjang	-	79.541.936	Long Term Liabilities
	-	79.541.936,10	

11. ASET BERSIH TIDAK TERIKAT

UNRESTRICTED NET ASSETS

	31-Dec-17 (Rp)	31-Dec-16 (Rp)	
Sumbangan Iklan Terikat :			Unrestricted donations :
Sumbangan Dari Pemerintah	167.179.000	270.396.000	government grants
Bantuan dari Donatur Individu	573.644.921	26.989.050	individual contributions
Bantuan dari Perusahaan	102.220.200	24.469.447	corporate contributions
Sumbangan dari NGO	12.070.330.656	12.906.105.344	non profit organization and foundations grants
Perputaran Dana Teknologi	617.175.883	3.133.094.247	revolving fund for technology
Pemasukan Tech-Kios Ubud	-	297.680.601	retail sale ubud store
Bunga Tabungan	16.590.593	12.633.221	interest on saving
Sumbangan Lainnya	-	-	miscellaneous donation
Pendapatan non operasional	45.474.944	32.000.000	Non-Operating Income
Total Sumbangan Tidak Terikat	13.592.616.197	16.703.367.911	the total of unrestricted donations
Beban Tidak Terikat :			Unrestricted Expenses
Beban Pokok Penjualan	2.633.668.622	3.361.144.600	Cost Of Goods Sold
<b>Beban Operasional</b>			<b>Operational Expenses</b>
Beban Gaji dan Kesejahteraan	-	4.701.776	staff related expenses
Beban Gaji dan Upah	4.242.882.734	4.763.333.480	salaries and wages
Tunjangan	168.073.400	233.164.286	Allowance
Beban Gaji dan Upah yang Harus Dikembalikan oleh Donatur	-	-	Salaries and wages must be reimbursed by donor
Beban Pembayaran Cuti	65.600.000	-	Leave owed
Bonus dan THR	312.806.333	634.571.589	Bonus & Religious Allowance
Beban BPJS	223.778.744	-	BPJS Employer Part
Beban Pelatihan Staff	202.211.543	113.114.067	Staff training and development
Beban Terkait Ijin Staff	-	-	Work permit related
Beban Premi Asuransi Karyawan	380.771.377	673.503.360	Labor insurance
Beban Lainnya Terkait Staff	-	-	lainnya
Beban Hiburan	39.592.289	-	Entertainment expenses
Beban Manfaat Lainnya	20.100.000	-	Other benefit
<b>Beban Operasional Kantor</b>			<b>Office Operational Expenses</b>
Beban Transportasi	116.810.533	105.573.146	Transportation expense
Beban Perlengkapan Meubel	31.979.400	40.512.050	Furniture and Equipment
Beban Perawatan dan Perbaikan	96.846.032	35.157.800	Repair, Maintenance, and Service
Beban Konsumsi	114.367.900	158.656.404	cosumables and supplies
Beban Percetakan, Fotocopy & Adm Kantor	-	-	Printing, Copying and Administration
Beban Perawatan Komputer	224.377.826	158.789.511	IT Hardware and Supplies
Beban Komunikasi	100.400.899	177.150.978	Communications and Mail
Beban Penyusutan dan Amortisasi	29.755.167	290.704.552	depreciations and amortizations
Beban Okupansi	226.008.287	127.789.978	occupancy cost
Beban Asuransi Properti	-	435.552	Property Insurance Expense
Beban Sewa	-	-	Rent Expense
Beban Audit	42.956.238	30.600.000	audit fee
<b>Beban Provek (Program)</b>			<b>Project Expenses</b>
Beban Okupansi Pekerjaan Lapangan	274.435.900	169.397.543	occupancy cost field office & warehouse
Beban Penunjang Lapangan	666.160.397	394.300.768	field support
Beban Sampel Produk	-	126.679.600	samples not for resale
Beban Pengemasan dan Pengiriman	158.243.310	150.811.631	shipping, clearing, duty
Beban Promosi dan Penjualan Produk	266.659.784	136.640.631	reselling and promotions
Beban Teknologi	450.125.866	-	technology costs
Beban Penghargaan dan Hibah	1.535.000.477	-	awards and grants
Beban Perjalanan Proyek	1.843.089.387	1.805.399.267	project travel
Beban Proyek Lainnya	-	-	other project costs
Beban Pertemuan	771.636.807	485.431.874	Conference, Covention and Meeting
Beban Lainnya Berkaitan Dengan Perjalanan	-	-	other travel costs
Beban Komisi dan Diskon	-	1.106.000	commission and discounts
Beban Kontribusi dan Sumbangan	-	1.230.800	contribution and donation
Pajak Final Tech-Kios Pasal 4 Ayat 2*	17.690.200	140.826.885	Income tax flagship store*
Beban Perijinan	17.052.377	27.664.312	legal fees
Beban Konsultan	822.189.248	1.465.915.727	consultants and professional fees
Beban Komisi Penggalan Dana	-	6.000.000	fundraising fees
<b>Beban Lainnya</b>			<b>Other and uncategory expenses</b>
Beban Rekonsiliasi Selisih	-	580.693	Reconciliation Discrepancies
Beban Selisih Kurs	(12.074.817)	23.786.694	Exchange Gain or Loss

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Beban Administrasi Bank	2.671.569	6.517.367	Bank related fees
Total Beban Tidak Terikat	<u>16.085.867.830</u>	<u>15.851.192.921</u>	Total of Unrestricted Expenses
Aset Bersih Tidak Terikat	<u>(2.493.251.633)</u>	<u>852.174.989</u>	Unrestricted Net Assets

Yayasan Kopernik melakukan usaha perdagangan Tech-Kios di Ubud, sehingga berkewajiban membayar pajak final pasal 4 ayat 2 sebesar 1% dari peredaran bruto (omset) sesuai ketentuan Peraturan Pemerintah No. 46 Tahun 2013

Yayasan Kopernik carry-out limited sales to the community to Ubud via Tech-Kios. So, they pay final income tax, it's 1% of sale accordance Government Regulation Number 46, 2013

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



**YAYASAN KOPERNIK**  
**DAFTAR ASET TETAP**  
Per 31 Desember 2017

NO	Keterangan	Tahun Perolehan	%	Harga Perolehan Per 31 Desember 2017		Akumulasi Penyusutan 2016	Nilai Buku 31 Desember 2016	Beban Penyusutan 2017	Akumulasi Penyusutan 2017	Nilai Buku 2017
				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	-
2	Acer E1-471	27/11/2012	25%	5.846.667	-	5.846.667	-	-	5.846.667	-
3	NAS ONAP JS	23/08/2013	25%	11.769.670	-	11.769.670	490.403	490.403	11.769.670	-
4	Sony Vaio Treshi	12/06/2015	25%	17.680.000	-	17.680.000	10.681.667	4.420.000	11.418.333	-
5	Apple Australia Ewa	06/08/2015	25%	12.527.135	-	12.527.135	8.090.441	3.131.784	7.568.478	6.261.667
6	Mac Book Air Coms Team	26/11/2015	25%	14.299.000	-	14.299.000	4.170.542	3.574.750	7.745.292	4.958.657
7	ASUS UX360CA-C4115T M3 Grey	19/09/2017	25%	11.700.000	-	11.700.000	-	828.750	828.750	6.553.708
8	Microsoft Office Software Cost for 50 YK's laptops @ US\$ 29/laptop : US\$ 1.450 @ Rp 13.496/US\$ (paid on 16/10/17)	01/10/2017	25%	19.569.200	-	19.569.200	-	1.223.075	1.223.075	18.346.125
	<b>TOTAL COMPUTER &amp; EQUIPMENT</b>			<b>69.022.472</b>	<b>31.269.200</b>	<b>39.631.503</b>	<b>29.390.969</b>	<b>13.668.761</b>	<b>53.300.264</b>	<b>46.991.408</b>
<b>II FURNITURE &amp; EQUIPMENT</b>										
1	9 raks Pak. Ady	18/09/2013	25%	12.350.000	-	10.291.667	2.058.333	2.058.333	12.350.000	-
2	Office Tables	17/07/2014	25%	20.250.000	-	12.656.250	7.593.750	5.062.500	17.718.750	2.531.250
3	Filing Cabinet	17/12/2015	25%	10.800.000	-	2.925.000	7.875.000	2.700.000	5.625.000	5.175.000
4	Vacuum Sealer DZ 260 ; 2 unit @ Rp 13.000.000	08/06/2016	12,5%	26.000.000	-	1.832.637	24.167.363	3.250.000	5.082.637	20.917.363
	<b>TOTAL FURNITURE &amp; EQUIPMENT</b>			<b>69.400.000</b>	<b>-</b>	<b>27.705.554</b>	<b>41.694.446</b>	<b>13.070.833</b>	<b>40.776.387</b>	<b>28.623.613</b>
<b>III VEHICLES</b>										
1	Motorbike Kumpang	05-Apr-14	25%	10.716.500	-	7.367.594	3.348.906	3.348.906	10.716.500	-
	<b>TOTAL VEHICLES</b>			<b>10.716.500</b>	<b>-</b>	<b>7.367.594</b>	<b>3.348.906</b>	<b>3.348.906</b>	<b>10.716.500</b>	<b>-</b>
	<b>TOTAL ASET TETAP</b>			<b>149.138.972</b>	<b>31.269.200</b>	<b>74.704.651</b>	<b>74.434.321</b>	<b>30.088.501</b>	<b>104.793.152</b>	<b>75.615.021</b>

**YAYASAN KOPERNIK**  
**DAFTAR ASET TAK BERWUJUD**  
**Per 31 Desember 2017**

NO	Keterangan	Tahun Perolehan	%	Biaya Perolehan 31 Desember 2016	Mutasi 1 Januari - 31 Desember 2017		Harga Perolehan 2017	Akumulasi Amortisasi 2016	Beban Amortisasi 2017	Akumulasi Amortisasi 2017	Nilai Buku 2017
					Penambahan	Pengurangan					
I	Leasehold improvements										
	Shoo Renovation	1-Jan-13	100%	50.833.900			50.833.900	50.833.900	-	50.833.900	-
	Pengosokan Office renovation 1. phase	1-Jan-14	14%	182.682.200			182.682.200	73.942.795	26.097.457	100.040.252	82.641.948
	Pengosokan Office renovation 2. phase	1-Jan-15	16%	186.714.760			186.714.760	50.463.449	30.278.069	80.741.518	105.973.242
	Architecture and Interior Design Concept for New Office in Mas, Ubud	7-Nov-17	10%		57.750.000		57.750.000	-	-	-	57.750.000
	Land Clearing & Cleaning Cost for New office	23-Nov-17	10%		6.000.000		6.000.000	-	-	-	6.000.000
	Payment Consultation service-load study & solar power system sizing	23-Nov-17	10%		10.000.000		10.000.000	-	-	-	10.000.000
	Total Leasehold improvements			420.230.860	73.750.000		493.980.860	175.240.144	56.375.526	231.615.670	262.365.190
II	Website Cost										
	Web Designs Service Cost	27/09/2017	25%		60.254.540		60.254.540	-	3.933.278	3.933.278	56.321.262
	Total Website Cost				60.254.540		60.254.540	-	3.933.278	3.933.278	56.321.262
III	Prepaid Expenses										
	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	871.105	4.355.524	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	871.105	864.938	864.938	4.324.690
	Total Prepaid Expenses			5.226.629	5.189.628		10.416.257	871.105	5.220.462	6.091.567	4.324.690
IV	Office Rent										
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 Klos	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	445.238.095	157.585.586	602.823.681	497.176.319
4	Warehouse Kupang 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	36.396.396	17.755.470	54.151.866	58.070.356
6	Rent warehouse Labuhan Bajo JAN2016 2017 Paskialis Hendeng Cleaning Fee - total	18/Feb/16	100%	6.666.666			6.666.666	900.741	6.666.666	6.666.666	-
7	Maumere Maria Albertina Feb16-Jan17	19/Feb/16	100%	16.666.666			16.666.666	14.368.518	2.298.148	16.666.666	-
8	New Office rent fee in Larantuka 1 March 2016 - 28 February 2017	2/Mar/16	100%	19.444.444			19.444.444	16.149.680	3.294.764	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	963.543	4.687.500	15.555.555	-
10	INT-BK Outr CN Rent office in Lombok March 2016/ March 2017 Baharuddin BCA	17/Mar/16	100%	15.555.555			15.555.555	12.271.596	3.283.959	15.555.555	-
11	House rent period of 1 year 20 march 16 - 19 March 17 (DP 5jt - Y 5048)	20/Mar/16	100%	21.111.111			21.111.111	16.478.383	4.632.728	21.111.111	-
12	Warehouse Lembata Rent Cost from April 2016 - March 2017 (Paid on 22/07/2016)	1/Apr/16	100%	3.333.333			3.333.333	2.500.000	833.333	3.333.333	-
13	Office in Tuban 1 Juni 2016 31 May 2017 Munir (Paid on 27/09/2016)	1/Jun/16	100%	11.111.111			11.111.111	6.481.481	4.629.630	11.111.111	-
14	Warehouse Rent Cost 1 Sept 2016 - 31 Agt 2017 Florensia Maria G.Kefi	2/Sep/16	100%	4.000.000			4.000.000	1.322.220	2.677.780	4.000.000	-
15	Rent Warehouse Lewoleba Lembata (Siti Langoday) 31 Oct 2016 - 30 Oct 2017	1/Nov/16	100%	16.666.666			16.666.666	2.777.778	13.888.888	16.666.666	-
16	INT-BK Outr CN Final psy.Waingapu Nov 2016 - Nov 2017 MARTHA KOTE BRI	1/Nov/16	100%	20.000.000			20.000.000	3.333.333	16.666.667	20.000.000	-
17	Lease cost for Warehouse Kupang for 2 years (1 Januari 2017 - 31 Desember 2018)	01-Jan-17	50%		90.000.000		90.000.000	-	90.000.000	90.000.000	-
18	Prepaid office rent cost in Labuan Bajo for 1 year as of 7 March 2017 - 6 March 2018	07-Mar-17	100%		25.000.000		25.000.000	-	25.000.000	25.000.000	(0)
19	Prepaid Office Lease Cost in Selong, Lombok Timur as of 15 March 2017 to 14 March 2018	15-Mar-17	100%		14.000.000		14.000.000	-	14.000.000	14.000.000	0
20	Lease cost Office Larantuka for the period of 1 May 2017 - 30 Apr 2018	03-May-17	100%		20.000.000		20.000.000	-	13.222.217	13.222.217	6.777.783
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	-	2.500.000	2.500.000	12.500.000
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	-	2.916.667	2.916.667	347.083.333
	Total Office Rent			1.555.965.274	514.000.000		2.069.965.274	771.307.362	377.050.120	1.148.357.482	921.607.792
	TOTAL ASET TAK BERWUJUD			1.976.196.134	648.004.540		2.624.200.674	946.547.506	437.358.925	1.383.906.431	1.240.294.243

**YAYASAN KOPERNIK**  
**RINCIAN PIUTANG USAHA**  
**PER 31 DESEMBER 2017**

NO	Nama	Jumlah ( Rp)
1	Deepam Trust	Rp 24.486.000
2	Forum Desa Nusantara	Rp 23.560.000
3	HAKLI Sabu Raijua	Rp 1.475.000
4	LPPSLH Purwokerto	Rp 27.280.000
5	PT Kopernik	Rp 44.497.718
6	SA010101 - Yuven Nalis	Rp 17.710.000
7	SA010501 - Maria Fatima	Rp 520.500
8	SA030101 - Gilbert Peterson	Rp 464.000
9	SA030201 ARODI ALBINUS TABUN	Rp 3.801.000
10	Shedan Ebona	Rp 8.260.000
11	TA010214 Mardiah Madinah	Rp 489.000
12	TA010310 Nobertha Nogo	Rp 50.281.000
13	TA010311 Maria Nogo	Rp 57.820.500
14	TA010313 Yohana Bota Weruing	Rp 72.326.000
15	TA010314 Emanuel B. Namang	Rp 9.539.100
16	TA010316 Maria Loretha	Rp 6.390.000
17	TA010317 Maria Goreti Lori	Rp 29.611.000
18	TA010318 Kristina Jedo Bukan	Rp 40.489.000
19	TA010320 Maria Yosefina Pute Sogen	Rp 4.817.000
20	TA010321 - Tri Marđyana	Rp 750.000
21	TA010411 Emiliana Kopa	Rp 10.443.849
22	TA010412 Dionisia Dhiv	Rp 1.107.000
23	TA010414 Theresia Iju	Rp 10.725.000
24	TA010415 Gabriel Beke	Rp 3.824.000
25	TA010502 Albertina Remiandung	Rp 1.609.500
26	TA010503 Valentinus Arkian	Rp 2.089.000
27	TA010505 Paulina Herlina Mahal	Rp 1.862.000
28	TA010507 Yeremias Uril	Rp 30.565.000
29	TA010508 Martinus Anggo	Rp 8.651.500
30	TA010509 Margaretha Subekti	Rp 26.103.000
31	TA010510 Hildegarde Litum Fenipa / Kristoforus Mison	Rp 4.561.500
32	TA010511 Sabina Mia	Rp 10.381.964
33	TA010512 Yuliana Anita Ahul	Rp 2.550.000
34	TA010513 Wilhelmina Purnama	Rp 7.836.000
35	TA020122 - Rosnawati	Rp 72.000
36	TA020124 Anserni Hambaora	Rp 500
37	TA020126 Lidia Ana Amah	Rp 500
38	TA030125 Tirsha Mariana Boimau	Rp 5.563.500
39	TA030318 Rosadalima Amsikan	Rp 214.500
40	TA030319 Anjelina Fatima Lodan Wawin	Rp 286.000
41	TA030706 Bergita Bano	Rp 1.301.000
42	TA060105 Paridah	Rp 105.000

**YAYASAN KOPERNIK**  
**RINCIAN PIUTANG USAHA**  
**PER 31 DESEMBER 2017**

43	TA060128 Husniwati	Rp	90.000
44	TA060130 BQ Yusniwati	Rp	40.000
45	TA060131 Sofiyah	Rp	20.000
46	TA060148 Ela Solpia	Rp	200.000
47	TA060154 Endang Suriani	Rp	10.000
48	TA060167 Sri Agustina	Rp	3.983.000
49	TA060191 Mutiatun	Rp	180.000
50	TA060196 Safniati	Rp	605.000
51	TA070101 Hayatunnopus	Rp	185.500
52	TA070102 Fatmawati	Rp	1.394.000
53	TA070103 Pitaria sari	Rp	625.000
54	TA070104 Kamariah	Rp	34.000
55	TA070106 Nur hidayah	Rp	10.000
56	TA070107 Yuni Lestari	Rp	941.000
57	TA070109 Mariani	Rp	73.000
58	TA070110 siti nurrahmania	Rp	998.500
59	TA070112 SITI ZAENAB	Rp	2.950.500
60	TA070113 Julianti	Rp	1.460.000
61	TA070114 lilis syani	Rp	1.760.000
62	TA070116 Yuliandari Hanita	Rp	1.833.000
63	YCA010207 Luciana Rosalina Kewa Hurek	Rp	318.000
64	YCA010214 Lusia Lelu	Rp	1.000
65	YCA010215 Martha Gemera Artawoio	Rp	460.000
66	YCA010219 Maria Fransiska Fernandes	Rp	843.000
67	YCA010221 Maria Rosalia Kewa Dalu	Rp	18.000
68	YCA010223 Lusia Kristina Kewa	Rp	340.000
69	YCA010224 Sauda Palang	Rp	340.000
70	YCA010302 Yohana Ragawati Marus Ratu	Rp	670.000
71	YCA010303 Stefania Wilanti	Rp	36.000
72	YCA010306 Patrisius Batan	Rp	18.000
73	YCA010310 Maria Dominika Derang	Rp	120.000
74	YCA010311 Maria Kristina Rintobi	Rp	453.000
75	YCA010312 Asniwati Mardan	Rp	143.000
76	YCA010314 Anjelina Laka	Rp	340.000
77	YCA010316 Kurnia Musa	Rp	260.000
78	YCA010403 Maria Kardiva Fitry	Rp	422.000
79	YCA010405 Priska Bota	Rp	35.000
80	YCA010408 Kamsina Usman	Rp	40.000
81	ZTA Transactions	Rp	2.485.000
82	ZTA010614 Maria Atensia Hale	Rp	120.000
83	ZTA020101 Agustina Djami (deleted) ( 1114 )	Rp	1.513.000
84	ZTA020111 Jelivanses Imelda Lobo	Rp	214.500
85	ZTA020112 Agustina Ana Djawa	Rp	1.019.000
86	ZTA020113 Rude Haplonia Doko	Rp	500

**YAYASAN KOPERNIK  
RINCIAN PIUTANG USAHA  
PER 31 DESEMBER 2017**

87	ZTA030203 Patricia Polly	Rp	1.734.000
88	ZTA030214 Yoselvina Kune	Rp	1.423.000
89	ZTA030219-Primus Dion Nikky Babys	Rp	14.277.720
90	ZTA030316 Maria Bernadette Amsikan	Rp	1.395.000
91	ZTA030317 Aloysia Afeanpah	Rp	1.158.000
92	ZTA030702 Sebastiana Abi	Rp	715.000
<b>TOTAL</b>		Rp	602.723.351

**YAYASAN KOPERNIK  
RINCIAN HUTANG USAHA  
PER 31 DESEMBER 2017**

<b>NO</b>	<b>Nama</b>	<b>Jumlah ( Rp)</b>	
1	Galih Mulya Nugraha (Embara Films)	Rp	11.200.000
2	Greenlight Planet Inc. - USD	Rp	5.242.450
3	Hisar Frederick Ebert Sabungan Tambunan	Rp	15.000.000
4	PT Aneka Mega Raya (Hatiku Indonesia)	Rp	28.875.000
5	PT Kopernik - Supplier	Rp	47.120.089
6	PT Mantra Bali	Rp	5.000.000
7	PT Masterdata Bali	Rp	26.490.000
<b>TOTAL</b>		<b>Rp</b>	<b>138.927.539</b>

**Details of Energia Advocacy Project**  
**YAYASAN KOPERNIK**  
**December 31, 2017**

**Notes: Details of ENERGIA ADVOCACY**

	<b>Total (Rp)</b>
<b>Expenses</b>	
<b><u>Office &amp; General Expenses</u></b>	
Office Transport	133.800,00
<b>Total Office &amp; General Expenses</b>	<b>133.800,00</b>
<b><u>Staff Related Expenses</u></b>	
Salaries and Wages	241.937.727,00
Bonus and THR	13.720.000,00
Labor Health Insurance	14.131.370,20
BPJS & Jamsostek Employer Part	12.880.679,00
Staff Training Development	6.179.757,00
<b>Total Staff Related Expenses</b>	<b>288.849.533,20</b>
<b><u>Project Cost</u></b>	
Consultants and Professional Fees	94.588.950,00
Field Support	4.010.823,00
<b>Total Project Cost</b>	<b>98.599.773,00</b>
<b><u>Travel and Meeting Expenses</u></b>	
Project Travel	52.582.000,00
Conference, Conventions, Meetings	11.829.277,00
<b>Total Travel and Meeting Expenses</b>	<b>64.411.277,00</b>
<b>Total Expenses</b>	<b>451.994.383,20</b>

**Details of Energia Wonder Woman  
YAYASAN KOPERNIK  
December 31, 2017**

**Notes: Details of ENERGIA Wonder Woman**

	<b>Total (Rp)</b>
<b>Expenses</b>	
<b><u>Office &amp; General Expenses</u></b>	
BPJS & Jamsostek Employer Part	63.422.911,00
Consumables and Offices Supplies	2.136.000,00
Communication & Mail	1.865.800,00
Office Transport	1.437.000,00
IT Hardware & Supplies	26.666.300,00
Furniture and Equipment Exp.	6.914.000,00
Occupancy Cost HQ Ubud	52.500,00
Repairs, Maintenance & Service	2.605.000,00
Tax Expenses	5.150.000,00
Bank Related fees	135.000,00
Depreciation Expenses	3.348.910,96
<b>Total Office &amp; General Expenses</b>	<b>113.733.421,96</b>
<b><u>Staff Related Expenses</u></b>	
Salaries and Wagers	1.295.581.667,00
Allowances	52.750.000,00
Bonus & THR	90.785.000,00
Labor Health Insurance	101.230.262,80
Staff Training and Development	19.784.250,00
<b>Total Staff Related Expenses</b>	<b>1.560.131.179,80</b>
<b><u>Project Cost</u></b>	
Technology Costs - Not for resale	580.500,00
Project Shipping and Delivery Expense	103.734.049,00
Occupancy Costs Field Office & Warehouse	129.253.884,25
Field Support	154.385.294,69
Reselling and Promotion	130.347.840,00
Consultants and Professional Fees	294.548.148,00
<b>Total Project Cost</b>	<b>812.849.715,94</b>
<b><u>Travel and Meetings Expenses</u></b>	
Project Travel	931.423.028,00
Conference, Conventions, Meetings	231.497.298,00
Entertainment Expenses	8.943.434,00
<b>Total Travel and Meetings Expenses</b>	<b>1.171.863.760,00</b>
<b>Total Expenses</b>	<b>3.658.578.077,70</b>