

Organic Consumers Association and Organic Consumers Fund

Combined Financial Report with
Supplementary Information
December 31, 2014

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Independent Auditor's Report

To the Boards of Directors
Organic Consumers Association and Organic Consumers Fund
Finland, Minnesota

Report on the Financial Statements

We have audited the accompanying combined financial statements of Organic Consumers Association and Organic Consumers Fund (the Organizations), which comprise the combined statements of financial position as of December 31, 2014 and 2013, and the related combined statements of activities and cash flows for the years then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organizations' preparation and fair presentation of the combined 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 Organizations' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

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

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Organic Consumers Association and Organic Consumers Fund as of December 31, 2014 and 2013, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

McGladrey LLP

Duluth, Minnesota
September 25, 2015

Organic Consumers Association and Organic Consumers Fund

**Combined Statements of Financial Position
December 31, 2014 and 2013**

	2014	2013
Assets		
Current Assets		
Cash	\$ 895,507	\$ 780,022
Contributions receivable:		
Phone bank (Note 2)	170,913	248,397
Other	103,024	179,958
Prepaid expenses	14,408	18,338
Total current assets	1,183,852	1,226,715
Property and Equipment, net (Note 3)	420,061	92,122
Total assets	\$ 1,603,913	\$ 1,318,837
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt (Note 4)	\$ 75,000	\$ -
Accounts payable:		
Trade	16,775	53,429
Phone bank	17,960	38,559
Accrued expenses	39,844	-
Deferred revenue	17,500	23,500
Total current liabilities	167,079	115,488
Long-Term Debt, less current maturities (Note 4)	150,000	-
Net Assets		
Organic Consumers Association:		
Temporarily restricted (Note 6)	99,979	61,685
Unrestricted	1,084,634	907,426
Organic Consumers Fund, unrestricted	102,221	234,238
Total net assets	1,286,834	1,203,349
Total liabilities and net assets	\$ 1,603,913	\$ 1,318,837

See Notes to Combined Financial Statements.

Organic Consumers Association and Organic Consumers Fund

**Combined Statements of Activities
Years Ended December 31, 2014 and 2013**

	2014		
	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support			
Contributions:			
General	\$ 1,775,578	\$ 1,123	\$ 1,776,701
Phone bank	558,560	-	558,560
Foundations and corporations	1,596,618	444,668	2,041,286
Sponsorship	-	80,000	80,000
Interest	617	-	617
Other	210	-	210
Net assets released from restrictions (Note 6)	487,497	(487,497)	-
Total revenues and other support	4,419,080	38,294	4,457,374
Expenses (Note 5)			
Program services (Note 7)	3,628,618	-	3,628,618
Fund raising	418,715	-	418,715
Management and general	326,556	-	326,556
Total expenses	4,373,889	-	4,373,889
Increase (decrease) in net assets	45,191	38,294	83,485
Net Assets			
Beginning of year	1,141,664	61,685	1,203,349
End of year	<u>\$ 1,186,855</u>	<u>\$ 99,979</u>	<u>\$ 1,286,834</u>

See Notes to Combined Financial Statements.

2013		
Unrestricted	Temporarily Restricted	Total
\$ 1,888,095	\$ 2,752	\$ 1,890,847
819,663	-	819,663
949,311	439,809	1,389,120
-	50,000	50,000
623	-	623
655	-	655
505,648	(505,648)	-
<u>4,163,995</u>	<u>(13,087)</u>	<u>4,150,908</u>
3,012,724	-	3,012,724
485,625	-	485,625
297,094	-	297,094
<u>3,795,443</u>	<u>-</u>	<u>3,795,443</u>
368,552	(13,087)	355,465
773,112	74,772	847,884
<u>\$ 1,141,664</u>	<u>\$ 61,685</u>	<u>\$ 1,203,349</u>

Organic Consumers Association and Organic Consumers Fund

**Combined Statements of Cash Flows
Years Ended December 31, 2014 and 2013**

	2014	2013
Cash Flows from Operating Activities		
Increase in net assets	\$ 83,485	\$ 355,465
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	10,410	7,711
Loss on disposal of equipment	-	3,834
Changes in assets and liabilities:		
Contributions receivable:		
Phone bank	77,484	(66,527)
Other	76,934	(168,395)
Prepaid expenses	3,930	(5,260)
Accounts payable:		
Trade	(36,654)	31,829
Phone bank	(20,599)	(6,697)
Assets held for others	-	(25,414)
Accrued expenses	39,844	(27,947)
Deferred revenue	(6,000)	6,000
Net cash provided by operating activities	228,834	104,599
Cash Flows from Investing Activities		
Purchase of property and equipment	(113,349)	(12,560)
Net cash used in investing activities	(113,349)	(12,560)
Net change in cash	115,485	92,039
Cash		
Beginning	780,022	687,983
Ending	\$ 895,507	\$ 780,022
Supplemental Disclosures		
Interest paid	\$ 35	\$ -
Note payable incurred for purchase of conference center	\$ 225,000	\$ -

See Notes to Combined Financial Statements.

Organic Consumers Association and Organic Consumers Fund

Notes to Combined Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies:

Nature of activities: Organic Consumers Association (the Association), a nonprofit corporation, focuses on representing the views and interests of organic consumers by educating consumers on food safety, industrial agriculture, genetic engineering, corporate accountability, and environmental sustainability issues. The Association uses funds raised to perpetuate consumer education in an effort to increase consumer awareness and knowledge of the agricultural production of organic foods and to protect and preserve the environment to ensure the development and expansion of the organic and sustainable agricultural model. The mission of the Association is to promote the development of a safe and sustainable system of food and agricultural production and the development and integration of societal goals and consensus building. The Association is working to create an interactive network of consumers concerned about food safety and is supportive of sustainable, organic agriculture.

Organic Consumers Fund (the Fund), a nonprofit corporation, was established to lobby for legislation, regulation, and programs to improve public health, the environment, and the economy.

The activity of the Association includes the Fair World Project, a project of the Association that promotes fair trade, insists on integrity in fair trade, and cultivates a holistic approach to global economics.

A summary of the Association's and the Fund's (collectively, the Organizations) significant accounting policies follows:

Accounting estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Principles of combination: The combined financial statements include the accounts of the Association and the Fund. All material intercompany balances and transactions have been eliminated in combination.

Net assets: Unrestricted net assets are those funds presently available for use by or on behalf of the Organizations, including the amounts available for general and administrative expenses. Temporarily restricted net assets are contributions that have donor-imposed stipulations that can be fulfilled by certain actions of the Organizations.

Advertising costs: The Organizations expense advertising costs as incurred.

Support and expenses: Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organizations report gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support. All contributions receivable at December 31, 2014, are due within one year.

The Organizations report gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organizations report expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Organic Consumers Association and Organic Consumers Fund

Notes to Combined Financial Statements

Expenses are recorded when incurred in accordance with the accrual basis of accounting. The Organizations charge bad debts to expense in the year they are deemed uncollectible. It is the opinion of management that, based on prior bad debt experience and the status of current receivables, an allowance for doubtful accounts is not necessary.

Cash: The Organizations maintain their cash in bank accounts which, at times, may exceed federally insured limits. The Organizations have not experienced any losses in such accounts.

Other contributions receivable: Other contributions receivable includes e-commerce transactions that are in the process of settlement.

Property and equipment: Property and equipment are stated at cost at date of acquisition or fair value at date of donation in the case of gifts. Depreciation is calculated using the straight-line method over the following estimated useful lives:

	Years
Building	20 - 40
Furniture, fixtures, and equipment	3 - 7
Vehicle	5

Income taxes: The Association is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code (IRC) and similar laws of the State of Minnesota. The Fund is exempt from income tax under Section 501(c)(4) of the IRC and similar laws of the State of Minnesota.

Under guidance on accounting for uncertainty in income taxes, the Organizations may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Management evaluates the Organizations' tax positions and has concluded that the Organizations have taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

Recent accounting pronouncements: During May 2014, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*. ASU 2014-09 supersedes the revenue recognition requirements in *Revenue Recognition (Topic 605)*, and requires entities to recognize revenue in a way that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to in exchange for those goods or services. ASU 2014-09 will be effective for annual reporting periods beginning after December 15, 2017, and interim periods within annual reporting periods beginning after December 15, 2019. Early adoption is not permitted. Management is currently evaluating the impact of the pending adoption of ASU 2014-09 on the financial statements and does not, at this time, anticipate a material impact to the financial statements once implemented.

Subsequent events: Management has evaluated subsequent events through September 25, 2015, the date on which the financial statements were available to be issued.

Note 2. Contributions Receivable, Phone Bank

The Association and the Fund have each entered into an agreement with a third-party provider of phone bank services for fund raising and network development purposes. Under terms of the agreements, the Organizations pay the company a fee for expenditures incurred on the Organizations' behalf, limited to a set percentage of net collections. The phone bank collects the pledges on behalf of the Organizations. The agreements expire in December 2015. These receivables are recorded net of allowance. The allowance is derived from historical collection rates that have typically been near 50 percent. Pledges obtained from individual donors by the phone bank that have not been collected amounted to \$170,913 and \$248,397 at December 31, 2014 and 2013, respectively.

Organic Consumers Association and Organic Consumers Fund

Notes to Combined Financial Statements

Note 3. Property and Equipment

Property and equipment as of December 31, 2014 and 2013, consist of the following:

	2014	2013
Land and building	\$ 342,986	\$ 102,986
Furniture, fixtures, and equipment	178,081	79,732
Vehicle	17,002	17,002
	<hr/>	<hr/>
	538,069	199,720
Less accumulated depreciation	118,008	107,598
	<hr/>	<hr/>
	\$ 420,061	\$ 92,122

During 2014, the Association purchased a ranch and convention center in Mexico for \$300,000. The facility is used by Via Organica (see Note 7). In conjunction with the purchase, the Association issued promissory notes, totaling \$225,000 (see Note 4).

Note 4. Long-Term Debt

	2014	2013
Promissory notes payable, individual, due in annual installments of \$75,000 plus interest at 5% through November 2017, secured by real estate (see Note 3).	\$ 225,000	\$ -
	<hr/>	<hr/>
	225,000	-
Less current maturities	75,000	-
	<hr/>	<hr/>
	\$ 150,000	\$ -

Scheduled maturities of long-term debt are as follows:

Year Ending December 31,	Amount
2015	\$ 75,000
2016	75,000
2017	75,000
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	\$ 225,000

Organic Consumers Association and Organic Consumers Fund

Notes to Combined Financial Statements

Note 5. Functional Expenses

	2014			
	Program Services	Fund Raising	Management and General	Total
Advertising	\$ -	\$ 15,987	\$ -	\$ 15,987
Automobile	18,365	967	-	19,332
Bank charges	-	37,730	37,732	75,462
Computer	40,137	5,352	8,027	53,516
Contributions	1,362,425	-	-	1,362,425
Depreciation	7,808	1,041	1,561	10,410
Dues and subscriptions	12,799	6,400	6,400	25,599
Education/mobilization - phone bank	154,840	265,440	22,120	442,400
Insurance	3,375	450	675	4,500
Interest	858	115	172	1,145
Membership benefits	5,767	304	-	6,071
Miscellaneous	-	-	1,319	1,319
Occupancy	8,975	1,197	1,795	11,967
Office supplies	37,637	5,018	7,528	50,183
Payroll costs and contract labor	923,991	57,749	173,248	1,154,988
Postage and delivery	17,099	900	-	17,999
Printing and reproduction	175,716	9,249	-	184,965
Professional fees	80,852	-	62,220	143,072
Projects and conferences	601,284	-	-	601,284
Telephone	18,790	2,506	3,759	25,055
Travel	157,900	8,310	-	166,210
	<u>\$ 3,628,618</u>	<u>\$ 418,715</u>	<u>\$ 326,556</u>	<u>\$ 4,373,889</u>

Organic Consumers Association and Organic Consumers Fund

Notes to Combined Financial Statements

	2013			
	Program Services	Fund Raising	Management and General	Total
Advertising	\$ -	\$ 12,142	\$ -	\$ 12,142
Automobile	2,120	112	-	2,232
Bank charges	-	37,999	38,001	76,000
Computer	49,680	6,624	9,936	66,240
Contributions	930,875	-	-	930,875
Depreciation	5,783	771	1,157	7,711
Dues and subscriptions	2,838	1,420	1,420	5,678
Education/mobilization - phone bank	203,552	348,947	29,079	581,578
Insurance	3,112	415	623	4,150
Loss on disposal of equipment	-	-	3,834	3,834
Membership benefits	3,695	195	-	3,890
Miscellaneous	-	-	938	938
Occupancy	11,668	1,555	2,333	15,556
Office supplies	27,607	3,681	5,521	36,809
Payroll costs and contract labor	770,607	48,163	144,488	963,258
Postage and delivery	30,532	1,607	-	32,139
Printing and reproduction	214,287	11,279	-	225,566
Professional fees	54,934	-	55,543	110,477
Projects and conferences	530,193	-	-	530,193
Telephone	21,101	2,813	4,221	28,135
Travel	150,140	7,902	-	158,042
	<u>\$ 3,012,724</u>	<u>\$ 485,625</u>	<u>\$ 297,094</u>	<u>\$ 3,795,443</u>

Organic Consumers Association and Organic Consumers Fund

Notes to Combined Financial Statements

Note 6. Temporarily Restricted Net Assets

Temporarily restricted net assets as of December 31, 2014 and 2013, are available for the following purposes:

	2014	2013
Organic Consumers Association		
Fair World Project:		
University Students for Fair Trade	\$ 3,881	\$ 19,971
World Fair Trade Day sponsorship	9,366	11,231
General	86,732	30,483
	<u>\$ 99,979</u>	<u>\$ 61,685</u>

Temporarily restricted net assets were released from donor restriction as follows:

	2014	2013
Fair World Project:		
North America Fair and Alternative Trade Alliance	\$ -	\$ 14,778
University Students for Fair Trade	25,797	15,313
World Fair Trade Day sponsorship	96,228	53,008
General	365,472	422,549
	<u>\$ 487,497</u>	<u>\$ 505,648</u>

Note 7. Related Party Transactions

Via Organica (Organica) was established during 2009 to promote the development of ecological systems and sustainable agriculture, as well as to educate the Mexican public how to support such systems to maintain the health of individuals and of the environment. The CEO and Treasurer of the Board of Directors of Organica is the CEO of the Association. All other officers and board members of Organica are neither officers nor board members of the Association or the Fund. The Organizations contributed \$501,256 and \$453,099 to Organica during 2014 and 2013, respectively, for the funding of Organica programs. The amount is included as "projects and conferences" program services expenses as presented in Note 5.



Independent Auditor's Report on the Supplementary Information

To the Boards of Directors
Organic Consumers Association and Organic Consumers Fund
Finland, Minnesota

We have audited the combined financial statements of Organic Consumers Association and Organic Consumers Fund as of and for the years ended December 31, 2014 and 2013, and have issued our report thereon, which contained an unmodified opinion on those combined financial statements. See page 1. Our audits were performed for the purpose of forming an opinion on the combined financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audits of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

McGladrey LLP

Duluth, Minnesota
September 25, 2015

Organic Consumers Association and Organic Consumers Fund

**Combining Statement of Financial Position
December 31, 2014**

	Organic Consumers Association	Fair World Project	Organic Consumers Fund	Eliminations	Combined
Assets					
Current Assets					
Cash	\$ 699,242	\$ 106,003	\$ 90,262	\$ -	\$ 895,507
Receivables:					
Contributions, phone bank	130,432	-	40,481	-	170,913
Other contributions	97,969	-	5,055	-	103,024
Affiliate	26,165	-	-	(26,165)	-
Prepaid expenses	4,202	10,206	-	-	14,408
Total current assets	958,010	116,209	135,798	(26,165)	1,183,852
Property and Equipment, net	418,791	1,270	-	-	420,061
Total assets	\$ 1,376,801	\$ 117,479	\$ 135,798	\$ (26,165)	\$ 1,603,913
Liabilities and Net Assets					
Current Liabilities					
Current maturities of long-term debt	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Accounts payable:					
Trade	16,775	-	-	-	16,775
Phone bank	10,548	-	7,412	-	17,960
Affiliate	-	-	26,165	(26,165)	-
Accrued expenses	39,844	-	-	-	39,844
Deferred revenue	-	17,500	-	-	17,500
Total current liabilities	142,167	17,500	33,577	(26,165)	167,079
Long-Term Debt, less current maturities	150,000	-	-	-	150,000
Net Assets	1,084,634	99,979	102,221	-	1,286,834
Total liabilities and net assets	\$ 1,376,801	\$ 117,479	\$ 135,798	\$ (26,165)	\$ 1,603,913

Organic Consumers Association and Organic Consumers Fund

**Combining Statement of Financial Position
December 31, 2013**

	Organic Consumers Association	Fair World Project	Organic Consumers Fund	Eliminations	Combined
Assets					
Current Assets					
Cash	\$ 518,283	\$ 92,290	\$ 169,449	\$ -	\$ 780,022
Receivables:					
Contributions, phone bank	179,761	-	68,636	-	248,397
Other contributions	145,002	504	34,452	-	179,958
Affiliate	26,165	-	-	(26,165)	-
Prepaid expenses	13,158	5,180	-	-	18,338
Total current assets	882,369	97,974	272,537	(26,165)	1,226,715
Property and Equipment, net	90,058	2,064	-	-	92,122
Total assets	\$ 972,427	\$ 100,038	\$ 272,537	\$ (26,165)	\$ 1,318,837
Liabilities and Net Assets					
Current Liabilities					
Accounts payable:					
Trade	\$ 33,144	\$ 14,853	\$ 5,432	\$ -	\$ 53,429
Phone bank	31,857	-	6,702	-	38,559
Affiliate	-	-	26,165	(26,165)	-
Deferred revenue	-	23,500	-	-	23,500
Total current liabilities	65,001	38,353	38,299	(26,165)	115,488
Net Assets	907,426	61,685	234,238	-	1,203,349
Total liabilities and net assets	\$ 972,427	\$ 100,038	\$ 272,537	\$ (26,165)	\$ 1,318,837

Organic Consumers Association and Organic Consumers Fund

**Combining Statement of Activities
Year Ended December 31, 2014**

	Organic Consumers Association	Fair World Project	Organic Consumers Fund	Eliminations	Combined
Revenues and Other Support					
Contributions:					
General	\$ 1,110,355	\$ 1,123	\$ 788,709	\$ (123,486)	\$ 1,776,701
Phone bank	448,552	-	110,008	-	558,560
Foundations and corporations	1,256,618	444,668	340,000	-	2,041,286
Sponsorship	-	80,000	-	-	80,000
Interest	319	-	298	-	617
Other	210	-	-	-	210
Total revenues and other support	2,816,054	525,791	1,239,015	(123,486)	4,457,374
Expenses					
Program services	2,040,938	422,198	1,264,271	(98,789)	3,628,618
Fund raising	328,679	28,978	67,232	(6,174)	418,715
Management and general	269,229	36,321	39,529	(18,523)	326,556
Total expenses	2,638,846	487,497	1,371,032	(123,486)	4,373,889
Increase (decrease) in net assets	177,208	38,294	(132,017)	-	83,485
Net Assets					
Beginning of year	907,426	61,685	234,238	-	1,203,349
End of year	\$ 1,084,634	\$ 99,979	\$ 102,221	\$ -	\$ 1,286,834

Organic Consumers Association and Organic Consumers Fund

**Combining Statement of Activities
Year Ended December 31, 2013**

	Organic Consumers Association	Fair World Project	Organic Consumers Fund	Eliminations	Combined
Revenues and Other Support					
Contributions:					
General	\$ 1,028,448	\$ 2,752	\$ 997,218	\$ (137,571)	\$ 1,890,847
Phone bank	622,103	-	197,560	-	819,663
Foundations and corporations	910,061	439,809	39,250	-	1,389,120
Sponsorship	-	50,000	-	-	50,000
Interest	442	-	181	-	623
Other	655	-	-	-	655
Expense reimbursement from affiliate	23,283	-	-	(23,283)	-
Total revenues and other support	2,584,992	492,561	1,234,209	(160,854)	4,150,908
Expenses					
Program services	1,743,933	440,676	961,454	(133,339)	3,012,724
Fund raising	366,303	27,910	98,291	(6,879)	485,625
Management and general	230,467	37,062	50,201	(20,636)	297,094
Total expenses	2,340,703	505,648	1,109,946	(160,854)	3,795,443
Increase (decrease) in net assets	244,289	(13,087)	124,263	-	355,465
Net Assets					
Beginning of year	663,137	74,772	109,975	-	847,884
End of year	\$ 907,426	\$ 61,685	\$ 234,238	\$ -	\$ 1,203,349

Organic Consumers Association and Organic Consumers Fund

**Schedules of Expenses
Year Ended December 31, 2014**

	Organic Consumers Association			
	Program Services	Fund Raising	Management and General	Total
Advertising	\$ -	\$ 7,669	\$ -	\$ 7,669
Automobile	18,365	967	-	19,332
Bank charges	-	21,138	21,138	42,276
Computer	38,126	5,084	7,625	50,835
Contributions	123,973	-	-	123,973
Depreciation	7,212	962	1,442	9,616
Dues and subscriptions	8,902	4,452	4,452	17,806
Education/mobilization - phone bank	127,291	218,213	18,184	363,688
Insurance	3,375	450	675	4,500
Interest	858	115	172	1,145
Membership benefits	5,767	304	-	6,071
Miscellaneous	-	-	1,310	1,310
Occupancy	8,975	1,197	1,795	11,967
Office supplies	20,729	2,764	4,146	27,639
Payroll costs and contract labor	827,316	51,707	155,122	1,034,145
Postage and delivery	16,295	858	-	17,153
Printing and reproduction	93,339	4,913	-	98,252
Professional fees	16,721	-	50,165	66,886
Projects and conferences	596,878	-	-	596,878
Telephone	15,012	2,002	3,003	20,017
Travel	111,804	5,884	-	117,688
	<u>\$ 2,040,938</u>	<u>\$ 328,679</u>	<u>\$ 269,229</u>	<u>\$ 2,638,846</u>

	Fair World Project			
	Program Services	Fund Raising	Management and General	Total
Advertising	\$ -	\$ 8,318	\$ -	\$ 8,318
Bank charges	-	190	191	381
Computer	2,011	268	402	2,681
Contributions	39,682	-	-	39,682
Depreciation	596	79	119	794
Dues and subscriptions	484	242	242	968
Miscellaneous	-	-	9	9
Office supplies	16,841	2,245	3,368	22,454
Payroll costs and contract labor	166,584	10,411	31,234	208,229
Postage and delivery	804	42	-	846
Printing and reproduction	82,377	4,336	-	86,713
Professional fees	60,113	-	-	60,113
Projects and conferences	4,406	-	-	4,406
Telephone	3,778	504	756	5,038
Travel	44,522	2,343	-	46,865
	<u>\$ 422,198</u>	<u>\$ 28,978</u>	<u>\$ 36,321</u>	<u>\$ 487,497</u>

(Continued)

Organic Consumers Association and Organic Consumers Fund

Schedules of Expenses (Continued)

Year Ended December 31, 2014

	Organic Consumers Fund			
	Program Services	Fund Raising	Management and General	Total
Bank charges	\$ -	\$ 16,402	\$ 16,403	\$ 32,805
Contributions	1,198,770	-	-	1,198,770
Dues and subscriptions	3,413	1,706	1,706	6,825
Education/mobilization - phone bank	27,549	47,227	3,936	78,712
Office supplies	67	9	14	90
Payroll costs and contract labor	28,880	1,805	5,415	36,100
Professional fees	4,018	-	12,055	16,073
Travel	1,574	83	-	1,657
	<u>\$ 1,264,271</u>	<u>\$ 67,232</u>	<u>\$ 39,529</u>	<u>\$ 1,371,032</u>

Organic Consumers Association and Organic Consumers Fund

Schedules of Expenses Year Ended December 31, 2013

	Organic Consumers Association			Total
	Program Services	Fund Raising	Management and General	
Advertising	\$ -	\$ 7,103	\$ -	\$ 7,103
Automobile	2,120	112	-	2,232
Bank charges	-	20,469	20,469	40,938
Computer	48,027	6,404	9,606	64,037
Contributions	27,432	-	-	27,432
Depreciation	5,420	723	1,084	7,227
Dues and subscriptions	2,301	1,150	1,150	4,601
Education/mobilization - phone bank	157,356	269,752	22,479	449,587
Insurance	3,112	415	623	4,150
Loss on disposal of equipment	-	-	3,834	3,834
Membership benefits	3,695	195	-	3,890
Miscellaneous	-	-	62	62
Occupancy	6,385	851	1,277	8,513
Office supplies	14,650	1,953	2,930	19,533
Payroll costs and contract labor	687,131	42,946	128,837	858,914
Postage and delivery	16,485	868	-	17,353
Printing and reproduction	117,850	6,203	-	124,053
Professional fees	11,622	-	34,868	46,490
Projects and conferences	529,215	-	-	529,215
Telephone	16,238	2,165	3,248	21,651
Travel	94,894	4,994	-	99,888
	<u>\$ 1,743,933</u>	<u>\$ 366,303</u>	<u>\$ 230,467</u>	<u>\$ 2,340,703</u>

	Fair World Project			Total
	Program Services	Fund Raising	Management and General	
Advertising	\$ -	\$ 5,039	\$ -	\$ 5,039
Bank charges	-	297	298	595
Computer	1,653	220	330	2,203
Contributions	46,233	-	-	46,233
Depreciation	363	48	73	484
Dues and subscriptions	263	132	132	527
Miscellaneous	-	-	497	497
Occupancy	5,283	704	1,056	7,043
Office supplies	12,957	1,728	2,591	17,276
Payroll costs and contract labor	165,932	10,371	31,112	207,415
Postage and delivery	14,047	739	-	14,786
Printing and reproduction	96,437	5,076	-	101,513
Professional fees	36,421	-	-	36,421
Projects and conferences	978	-	-	978
Telephone	4,863	648	973	6,484
Travel	55,246	2,908	-	58,154
	<u>\$ 440,676</u>	<u>\$ 27,910</u>	<u>\$ 37,062</u>	<u>\$ 505,648</u>

(Continued)

Organic Consumers Association and Organic Consumers Fund

**Schedules of Expenses (Continued)
Year Ended December 31, 2013**

	Organic Consumers Fund			
	Program Services	Fund Raising	Management and General	Total
Bank charges	\$ -	\$ 17,233	\$ 17,234	\$ 34,467
Contributions	857,210	-	-	857,210
Dues and subscriptions	274	138	138	550
Education/mobilization - phone bank	46,196	79,195	6,600	131,991
Miscellaneous	-	-	379	379
Payroll costs and contract labor	27,600	1,725	5,175	34,500
Professional fees	6,891	-	20,675	27,566
Projects and conferences	23,283	-	-	23,283
	<u>\$ 961,454</u>	<u>\$ 98,291</u>	<u>\$ 50,201</u>	<u>\$ 1,109,946</u>