

Organic Consumers Association and Organic Consumers Fund

Combined Financial Report with
Supplementary Information
December 31, 2013

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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, 2013 and 2012, 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, 2013 and 2012, 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
October 22, 2014

Organic Consumers Association and Organic Consumers Fund

**Combined Statements of Financial Position
December 31, 2013 and 2012**

	2013	2012
Assets		
Current Assets		
Cash	\$ 780,022	\$ 687,983
Contributions receivable:		
Phone bank (Note 2)	248,397	181,870
Other	179,958	11,563
Prepaid expenses	18,338	13,078
Total current assets	1,226,715	894,494
Property and Equipment, net (Note 3)	92,122	91,107
Total assets	\$ 1,318,837	\$ 985,601
Liabilities and Net Assets		
Current Liabilities		
Accounts payable:		
Trade	\$ 53,429	\$ 21,600
Phone bank	38,559	45,256
Assets held for others	-	25,414
Accrued expenses	-	27,947
Deferred revenue	23,500	17,500
Total current liabilities	115,488	137,717
Net Assets		
Organic Consumers Association:		
Temporarily restricted (Note 5)	61,685	74,772
Unrestricted	907,426	663,137
Organic Consumers Fund, unrestricted	234,238	109,975
Total net assets	1,203,349	847,884
Total liabilities and net assets	\$ 1,318,837	\$ 985,601

See Notes to Combined Financial Statements.

Organic Consumers Association and Organic Consumers Fund

**Combined Statements of Activities
Years Ended December 31, 2013 and 2012**

	2013		
	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support			
Contributions:			
General	\$ 1,888,095	\$ 2,752	\$ 1,890,847
Phone bank	819,663	-	819,663
Foundations and corporations	949,311	439,809	1,389,120
Sponsorship	-	50,000	50,000
Interest	623	-	623
Other	655	-	655
Net assets released from restrictions (Note 5)	505,648	(505,648)	-
Total revenues and other support	4,163,995	(13,087)	4,150,908
Expenses (Note 4)			
Program services (Note 6)	3,012,724	-	3,012,724
Fund raising	485,625	-	485,625
Management and general	297,094	-	297,094
Total expenses	3,795,443	-	3,795,443
Increase (decrease) in net assets	368,552	(13,087)	355,465
Net Assets			
Beginning of year	773,112	74,772	847,884
End of year	<u>\$ 1,141,664</u>	<u>\$ 61,685</u>	<u>\$ 1,203,349</u>

See Notes to Combined Financial Statements.

2012		
Unrestricted	Temporarily Restricted	Total
\$ 2,161,529	\$ 23,401	\$ 2,184,930
554,286	-	554,286
290,000	352,065	642,065
5,795	50,000	55,795
1,014	-	1,014
169	-	169
350,694	(350,694)	-
<u>3,363,487</u>	<u>74,772</u>	<u>3,438,259</u>
3,201,249	-	3,201,249
298,403	-	298,403
230,934	-	230,934
<u>3,730,586</u>	<u>-</u>	<u>3,730,586</u>
(367,099)	74,772	(292,327)
1,140,211	-	1,140,211
<u>\$ 773,112</u>	<u>\$ 74,772</u>	<u>\$ 847,884</u>

Organic Consumers Association and Organic Consumers Fund

**Combined Statements of Cash Flows
Years Ended December 31, 2013 and 2012**

	2013	2012
Cash Flows from Operating Activities		
Increase (decrease) in net assets	\$ 355,465	\$ (292,327)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:		
Depreciation	7,711	5,417
Loss on disposal of equipment	3,834	570
Changes in assets and liabilities:		
Contributions receivable:		
Phone bank	(66,527)	(46,561)
Other	(168,395)	(5,296)
Prepaid expenses:		
Phone bank	-	21,616
Other	(5,260)	4,639
Accounts payable:		
Trade	31,829	15,317
Phone bank	(6,697)	45,256
Assets held for others	(25,414)	25,414
Accrued expenses	(27,947)	27,947
Deferred revenue	6,000	17,500
Net cash provided by (used in) operating activities	104,599	(180,508)
Cash Flows from Investing Activities		
Purchase of property and equipment	(12,560)	(9,522)
Net cash used in investing activities	(12,560)	(9,522)
Net change in cash	92,039	(190,030)
Cash		
Beginning	687,983	878,013
Ending	\$ 780,022	\$ 687,983

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, 2013, 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 and similar laws of the State of Minnesota. The Fund is exempt from income tax under Section 501(c)(4) of the Internal Revenue Code 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. With few exceptions, the Organizations are no longer subject to income tax examinations by the federal, state, or local tax authorities for years before 2010.

Subsequent events: Management has evaluated subsequent events through October 22, 2014, 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. Pledges obtained from individual donors by the phone bank that have not been collected amounted to \$248,397 and \$181,870 at December 31, 2013 and 2012, 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, 2013 and 2012, consist of the following:

	2013	2012
Land and building	\$ 102,986	\$ 102,986
Furniture, fixtures, and equipment	79,732	72,087
Vehicle	17,002	17,002
	<u>199,720</u>	<u>192,075</u>
Less accumulated depreciation	107,598	100,968
	<u>\$ 92,122</u>	<u>\$ 91,107</u>

Note 4. Functional Expenses

	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

	2012			
	Program Services	Fund Raising	Management and General	Total
Advertising	\$ -	\$ 6,779	\$ -	\$ 6,779
Automobile	1,909	101	-	2,010
Bank charges	-	24,309	24,310	48,619
Computer	26,805	3,574	5,361	35,740
Contributions	1,397,887	-	-	1,397,887
Depreciation	4,062	542	813	5,417
Dues and subscriptions	20,417	10,209	10,209	40,835
Education/mobilization - phone bank	111,720	191,520	15,960	319,200
Insurance	4,390	585	878	5,853
Loss on disposal of equipment	-	-	570	570
Membership benefits	12,294	647	-	12,941
Miscellaneous	-	-	1,479	1,479
Occupancy	5,191	692	1,038	6,921
Office supplies	22,201	2,961	4,441	29,603
Payroll costs and contract labor	621,403	38,838	116,513	776,754
Postage and delivery	33,583	1,767	-	35,350
Printing and reproduction	76,181	4,009	-	80,190
Professional fees	76,640	-	45,565	122,205
Projects and conferences	590,122	-	-	590,122
Telephone	18,985	2,531	3,797	25,313
Travel	177,459	9,339	-	186,798
	<u>\$ 3,201,249</u>	<u>\$ 298,403</u>	<u>\$ 230,934</u>	<u>\$ 3,730,586</u>

Note 5. Temporarily Restricted Net Assets

Temporarily restricted net assets as of December 31, 2013 and 2012, are available for the following purposes:

	2013	2012
Organic Consumers Association		
Fair World Project:		
North America Fair and Alternative Trade Alliance	\$ -	\$ 9,116
University Students for Fair Trade	19,971	234
World Fair Trade Day sponsorship	11,231	5,239
General	30,483	60,183
	<u>\$ 61,685</u>	<u>\$ 74,772</u>

Organic Consumers Association and Organic Consumers Fund

Notes to Combined Financial Statements

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

	2013	2012
Fair World Project:		
North America Fair and Alternative Trade Alliance	\$ 14,778	\$ 45,636
University Students for Fair Trade	15,313	12,858
World Fair Trade Day sponsorship	53,008	48,490
General	422,549	243,710
	<u>\$ 505,648</u>	<u>\$ 350,694</u>

Note 6. 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 \$453,099 and \$432,964 to Organica during 2013 and 2012, respectively, for the funding of Organica programs. The amount is included as "projects and conferences" program services expenses as presented in Note 4.



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, 2013 and 2012, 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
October 22, 2014

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 Financial Position
December 31, 2012**

	Organic Consumers Association	Fair World Project	Organic Consumers Fund	Eliminations	Combined
Assets					
Current Assets					
Cash	\$ 503,226	\$ 104,571	\$ 80,186	\$ -	\$ 687,983
Receivables:					
Contributions, phone bank	108,901	-	72,969	-	181,870
Other contributions	9,992	504	1,067	-	11,563
Affiliate	23,924	-	-	(23,924)	-
Prepaid expenses	1,614	11,464	-	-	13,078
Total current assets	647,657	116,539	154,222	(23,924)	894,494
Property and Equipment, net	89,960	1,147	-	-	91,107
Total assets	\$ 737,617	\$ 117,686	\$ 154,222	\$ (23,924)	\$ 985,601
Liabilities and Net Assets					
Current Liabilities					
Accounts payable:					
Trade	\$ 21,600	\$ -	\$ -	\$ -	\$ 21,600
Phone bank	24,933	-	20,323	-	45,256
Affiliate	-	-	23,924	(23,924)	-
Assets held for others	-	25,414	-	-	25,414
Accrued expenses	27,947	-	-	-	27,947
Deferred revenue	-	17,500	-	-	17,500
Total current liabilities	74,480	42,914	44,247	(23,924)	137,717
Net Assets	663,137	74,772	109,975	-	847,884
Total liabilities and net assets	\$ 737,617	\$ 117,686	\$ 154,222	\$ (23,924)	\$ 985,601

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

**Combining Statement of Activities
Year Ended December 31, 2012**

	Organic Consumers Association	Fair World Project	Organic Consumers Fund	Eliminations	Combined
Revenues and Other Support					
Contributions:					
General	\$ 845,426	\$ 23,401	\$ 1,439,684	\$ (123,581)	\$ 2,184,930
Phone bank	322,033	-	232,253	-	554,286
Foundations and corporations	290,000	352,065	-	-	642,065
Sponsorship	5,795	50,000	-	-	55,795
Interest	652	-	362	-	1,014
Other	169	-	-	-	169
Total revenues and other support	1,464,075	425,466	1,672,299	(123,581)	3,438,259
Expenses					
Program services	1,485,437	305,863	1,508,814	(98,865)	3,201,249
Fund raising	169,883	19,848	114,851	(6,179)	298,403
Management and general	168,580	24,983	55,908	(18,537)	230,934
Total expenses	1,823,900	350,694	1,679,573	(123,581)	3,730,586
Increase (decrease) in net assets	(359,825)	74,772	(7,274)	-	(292,327)
Net Assets					
Beginning of year	1,022,962	-	117,249	-	1,140,211
End of year	\$ 663,137	\$ 74,772	\$ 109,975	\$ -	\$ 847,884

Organic Consumers Association and Organic Consumers Fund

**Schedules of Expenses
Year Ended December 31, 2013**

	Organic Consumers Association			
	Program Services	Fund Raising	Management and General	Total
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			
	Program Services	Fund Raising	Management and General	Total
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>

Organic Consumers Association and Organic Consumers Fund

**Schedules of Expenses
Year Ended December 31, 2012**

	Organic Consumers Association			
	Program Services	Fund Raising	Management and General	Total
Advertising	\$ -	\$ 2,054	\$ -	\$ 2,054
Automobile	1,909	101	-	2,010
Bank charges	-	7,722	7,722	15,444
Computer	25,131	3,351	5,026	33,508
Contributions	117,148	-	-	117,148
Depreciation	3,694	493	739	4,926
Dues and subscriptions	19,557	9,779	9,779	39,115
Education/mobilization - phone bank	55,541	95,213	7,934	158,688
Insurance	4,390	585	878	5,853
Loss on disposal of equipment	-	-	570	570
Membership benefits	12,294	647	-	12,941
Miscellaneous	-	-	425	425
Occupancy	5,191	692	1,038	6,921
Office supplies	18,330	2,444	3,666	24,440
Payroll costs and contract labor	575,107	35,944	107,832	718,883
Postage and delivery	32,267	1,698	-	33,965
Printing and reproduction	61,754	3,250	-	65,004
Professional fees	6,657	-	19,971	26,628
Projects and conferences	457,172	-	-	457,172
Telephone	14,999	2,000	3,000	19,999
Travel	74,296	3,910	-	78,206
	<u>\$ 1,485,437</u>	<u>\$ 169,883</u>	<u>\$ 168,580</u>	<u>\$ 1,823,900</u>

	Fair World Project			
	Program Services	Fund Raising	Management and General	Total
Advertising	\$ -	\$ 4,725	\$ -	\$ 4,725
Bank charges	-	435	435	870
Computer	1,674	223	335	2,232
Contributions	3,729	-	-	3,729
Depreciation	368	49	74	491
Dues and subscriptions	133	66	66	265
Miscellaneous	-	-	37	37
Office supplies	3,603	481	721	4,805
Payroll costs and contract labor	120,096	7,506	22,518	150,120
Postage and delivery	1,316	69	-	1,385
Printing and reproduction	7,302	384	-	7,686
Professional fees	61,452	-	-	61,452
Telephone	3,986	531	797	5,314
Travel	102,204	5,379	-	107,583
	<u>\$ 305,863</u>	<u>\$ 19,848</u>	<u>\$ 24,983</u>	<u>\$ 350,694</u>

(Continued)

Organic Consumers Association and Organic Consumers Fund

**Schedules of Expenses (Continued)
Year Ended December 31, 2012**

	Organic Consumers Fund			Total
	Program Services	Fund Raising	Management and General	
Bank charges	\$ -	\$ 16,152	\$ 16,153	\$ 32,305
Contributions	1,277,010	-	-	1,277,010
Dues and subscriptions	727	364	364	1,455
Education/mobilization - phone bank	56,179	96,307	8,026	160,512
Miscellaneous	-	-	1,017	1,017
Office supplies	268	36	54	358
Payroll costs and contract labor	25,065	1,567	4,700	31,332
Printing and reproduction	7,125	375	-	7,500
Professional fees	8,531	-	25,594	34,125
Projects and conferences	132,950	-	-	132,950
Travel	959	50	-	1,009
	<u>\$ 1,508,814</u>	<u>\$ 114,851</u>	<u>\$ 55,908</u>	<u>\$ 1,679,573</u>