

**DEATH WITH DIGNITY
NATIONAL CENTER
AND
DEATH WITH DIGNITY
POLITICAL FUND**

**Audited Consolidated
Financial Statements**

**For the Years Ended
March 31, 2015 and 2014**



MCDONALD JACOBS



INDEPENDENT AUDITOR'S REPORT

Mark A. Clift, CPA
Shareholder

To the Board of Directors
Death With Dignity National Center
and Death With Dignity Political Fund

Karin S. Wandtke, CPA
Shareholder

Sang Ahn, CPA
Shareholder

Gerard DeBlois Jr., CPA
Shareholder

Mary Strasdin, CPA
Shareholder

Jill Oswald
Shareholder

Anthony Almer, CPA
Principal

Tyee Carr, CPA
Principal

Jake Jacobs, CPA
of counsel

Susan J. Marks, CPA
of counsel

Dennis C. Johnson, CPA
of counsel

We have audited the accompanying consolidated financial statements of Death With Dignity National Center and Death With Dignity Political Fund (nonprofit corporations), which comprise the consolidated statements of financial position as of March 31, 2015 and 2014, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the consolidated 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 organization's 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Death With Dignity National Center and Death With Dignity Political Fund as of March 31, 2015 and 2014, and changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

McDonald Jacobz, P.C.

Portland, Oregon
July 31, 2015

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
March 31, 2015 and 2014**

	2015	2014
ASSETS		
Cash and cash equivalents	\$ 192,994	\$ 81,668
Prepaid expenses	3,762	5,762
Investments	167,083	239,148
Property and equipment, net	7,417	8,342
 TOTAL ASSETS	 \$ 371,256	 \$ 334,920
 LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 39,291	\$ 58,222
Total liabilities	39,291	58,222
Net assets:		
Unrestricted net assets:		
Undesignated	255,851	183,811
Board designated	58,571	56,726
Property and equipment, net	7,417	8,342
Total unrestricted net assets	321,839	248,879
Temporarily restricted net assets	10,126	27,819
Total net assets	331,965	276,698
 TOTAL LIABILITIES AND NET ASSETS	 \$ 371,256	 \$ 334,920

See notes to consolidated financial statements.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

CONSOLIDATED STATEMENTS OF ACTIVITIES

For the years ended March 31, 2015 and 2014

	2015		2014		
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted	Total
Revenue and support:					
Contributions	\$ 590,201	\$ 31,126	\$ 621,327	\$ 503,125	\$ 553,125
In-kind contributions	54,632	-	54,632	13,564	13,564
Investment income, net	6,125	-	6,125	10,835	10,835
Other income	232	-	232	71	71
Net assets released from restrictions:					
Satisfaction of purpose restrictions	48,819	(48,819)	-	22,181	-
Total revenue and support	<u>700,009</u>	<u>(17,693)</u>	<u>682,316</u>	<u>27,819</u>	<u>577,595</u>
Expenses:					
Program services:					
Public education	177,770	-	177,770	150,875	150,875
Communication	70,047	-	70,047	59,888	59,888
Oregon Plus One	155,731	-	155,731	81,510	81,510
Total program services	403,548	-	403,548	292,273	292,273
Management and general	54,791	-	54,791	40,959	40,959
Fundraising	168,710	-	168,710	132,871	132,871
Total expenses	<u>627,049</u>	<u>-</u>	<u>627,049</u>	<u>466,103</u>	<u>466,103</u>
Change in net assets	72,960	(17,693)	55,267	27,819	111,492
Net assets:					
Beginning of year	248,879	27,819	276,698	-	165,206
End of year	<u>\$ 321,839</u>	<u>\$ 10,126</u>	<u>\$ 331,965</u>	<u>\$ 27,819</u>	<u>\$ 276,698</u>

See notes to consolidated financial statements.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended March 31, 2015

	Program Services						
	Oregon						
	Public Education	Commun- ication	Plus One	Total Program	Management and General	Fundraising	Total
Salaries and related expenses	\$ 134,064	\$ 48,671	\$ 51,726	\$ 234,461	\$ 22,718	\$ 104,122	\$ 361,301
Professional fees	2,873	3,653	90,823	97,349	2,168	5,888	105,405
Postage and printing	6,792	70	-	6,862	99	16,863	23,824
Rent	8,361	3,630	5,168	17,159	4,844	6,955	28,958
Telephone	108	1,327	166	1,601	2,483	75	4,159
Office expenses	1,562	5,946	1,485	8,993	7,587	2,437	19,017
Insurance	1,352	619	1,047	3,018	2,237	1,146	6,401
Depreciation	3,192	1,836	2,525	7,553	1,184	4,874	13,611
Repairs and maintenance	662	391	524	1,577	997	1,011	3,585
Travel and meetings	5,508	1,973	2,023	9,504	3,169	17,153	29,826
Media and public education	13,296	1,225	244	14,765	-	2,500	17,265
Miscellaneous	-	706	-	706	7,305	5,686	13,697
Total expenses	<u>\$ 177,770</u>	<u>\$ 70,047</u>	<u>\$ 155,731</u>	<u>\$ 403,548</u>	<u>\$ 54,791</u>	<u>\$ 168,710</u>	<u>\$ 627,049</u>

See notes to consolidated financial statements.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended March 31, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Change in net assets	\$ 55,267	\$ 111,492
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	13,611	9,555
Realized/unrealized (gain) loss on investments	362	(3,612)
(Increase) decrease in:		
Prepaid expenses	2,000	(4,701)
Increase (decrease) in:		
Accounts payable and accrued expenses	(18,931)	(50,647)
Net cash provided by operating activities	52,309	62,087
 Cash flows from investing activities:		
Additions to property and equipment	(12,686)	(1,098)
Purchase of investments	(6,485)	(123,947)
Proceeds from the sale of investments	78,188	107,813
Net cash provided by (used in) investing activities	59,017	(17,232)
 Net increase in cash and cash equivalents	111,326	44,855
 Cash and cash equivalents - beginning of year	81,668	36,813
 Cash and cash equivalents - end of year	\$ 192,994	\$ 81,668

See notes to consolidated financial statements.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2015 and 2014**

**1. THE ORGANIZATION AND SUMMARY OF SIGNIFICANT
ACCOUNTING POLICIES**

The Organization

Death with Dignity National Center (the Center) was incorporated as a nonprofit corporation under the laws of the State of Oregon on December 30, 1994. It merged with Death with Dignity National Center, a Washington D.C.-based California nonprofit corporation, in August 2003 to continue the Center's mission on a national level. The Center is headquartered in Portland, Oregon.

The Center provides information, education, research, and support for a comprehensive range of end-of-life options. The Center provides defense of legal challenges brought by opponents of The Death with Dignity Act, which was passed by the voters of Oregon in 1994; works to educate the medical profession and the public about end-of-life issues; provides information to legislators and regulatory agencies on both the state and national levels; and shares information with interested groups in other states.

Death with Dignity Political Fund (the Fund), formerly Oregon Death with Dignity Political Action Fund, was formed in 2001, replacing a State Political Action Committee, Oregon Right to Die, formed in 1993. The Fund's purpose is to promote social welfare and inform, educate and influence the general public and elected and appointed government officials about the Oregon Death with Dignity Act and to counteract any attempts by opponents to repeal or limit the law.

Revenues are received primarily through contributions from individuals and foundations.

Principles of Consolidation

The consolidated financial statements include the accounts of Death With Dignity National Center and Death With Dignity Political Fund (collectively, the Organization). All inter-organization transactions and balances as of and for the years ended March 31, 2015 and 2014 have been eliminated.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

1. THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Basis of Presentation

Net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as unrestricted or restricted net assets. Unrestricted net assets are those that are not subject to donor-imposed stipulations. Temporarily restricted net assets are subject to donor-imposed stipulations that will be met, either by actions of the Organization and/or the passage of time.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with maturities of three months or less at the time of purchase to be cash equivalents.

Investments

Investments consist of marketable securities and are carried at current market value.

Property and Equipment

Acquisitions of property and equipment in excess of \$1,000 are capitalized. Capitalized property and equipment are recorded at cost if purchased or at fair value if donated. Depreciation is computed using the straight-line method based on the estimated useful lives of the property.

Contributions

Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period the Organization is notified of the commitment. Conditional promises to give are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met. Bequests are recorded as revenue at the time the Organization has an established right to the bequest and the proceeds are measurable.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

1. THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Restricted and Unrestricted Revenue

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a 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 statements of activities as net assets released from restrictions.

Donated Assets and Services

Donations of property, equipment, materials and other assets are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

The Organization recognizes donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization recognized donated legal services totaling approximately \$45,300 and \$9,000 as program expense for the years ended March 31, 2015 and 2014, respectively.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

Death With Dignity National Center is a nonprofit corporation exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code and applicable state law. The Center has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

1. THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Income Taxes, Continued

Death With Dignity Political Fund is a nonprofit corporation exempt from federal and state income tax under Section 501(c)(4) of the Internal Revenue Code and applicable state law.

No provision for income taxes is made in the accompanying consolidated financial statements, as the Center and the Fund have no activities subject to unrelated business income tax.

The Center and the Fund follow the provisions of FASB ASC *Topic Accounting for Uncertainty in Income Taxes*. Management has evaluated each organization's tax positions and concluded that there are no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this Topic.

The Center's and the Fund's returns for years ended March 31, 2011 and prior are generally no longer subject to examination by taxing authorities in its major tax jurisdictions.

Agency Transactions

The Organization collects contributions on behalf of an unrelated organization, Patient Choices Vermont (PCV), to support PCV's charitable activities. Contributions collected on behalf of PCV totaled approximately \$20,400 and \$26,700 for the years ended March 31, 2015 and 2014, respectively. No amounts were due as of March 31, 2015 and 2014.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

Subsequent Events

The Organization has evaluated all subsequent events through July 31, 2015, the date the consolidated financial statements were available to be issued.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

2. INVESTMENTS

Investments at March 31, 2015 and 2014 consist of the following:

	<u>2015</u>	<u>2014</u>
Short-term bond fund	\$ 15,021	\$ 24,821
High-yield bond fund	90,991	151,942
Beneficial interest in assets held by OCF (Notes 5 and 6)	58,571	56,726
Mutual funds	2,500	5,659
Total investments	<u>\$ 167,083</u>	<u>\$ 239,148</u>

Investment income consists of:

	<u>2015</u>	<u>2014</u>
Interest and dividends	\$ 7,069	\$ 9,087
Investment expenses	(582)	(1,864)
Net realized/unrealized gain (loss)	(362)	3,612
Total investment income	<u>\$ 6,125</u>	<u>\$ 10,835</u>

3. PROPERTY AND EQUIPMENT

Property and equipment at March 31, 2015 and 2014 consist of the following:

	<u>2015</u>	<u>2014</u>
Furniture and equipment	\$ 48,981	\$ 48,980
Software and website	34,481	21,793
	83,462	70,773
Less accumulated depreciation	<u>76,045</u>	<u>62,431</u>
Property and equipment, net	<u>\$ 7,417</u>	<u>\$ 8,342</u>

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

4. LEASE COMMITMENTS

The Center leases office space under a non-cancellable operating lease which expires on May 31, 2017. Under the lease, monthly rent is \$2,151 as of March 31, 2015, with an annual increase of 3%.

The Center leases office equipment under an operating lease expiring August 2018. Annual lease payments are approximately \$1,300.

Total rent expense under these agreements approximated \$26,000 for each of the years ended March 31, 2015 and 2014.

Approximate future minimum lease payments are as follows:

Year ending March 31, 2016	\$ 27,800
2017	28,600
2018	5,900
2019	<u>300</u>
Total	<u>\$ 62,600</u>

5. BOARD DESIGNATED NET ASSETS AND TEMPORARILY RESTRICTED

Board Designated Net Assets

During 2002, the Board of Directors of the Center established the Oregon Death with Dignity Endowment Fund of The Oregon Community Foundation (OCF) to create a fund for future unexpected legal challenges. Under the terms of the agreement, variance power has been granted to OCF, however, the Center is the beneficiary of the fund and the transfer is reciprocal in nature. Accordingly, OCF recognizes the fund as a liability on its statement of financial position. The Center receives distributions based on the provisions of the agreement with OCF.

Board designated net assets totaled \$58,571 and \$56,726 at March 31, 2015 and 2014, respectively (see Note 6, Endowment - Board Designated).

Temporarily Restricted Net Assets

Temporarily restricted net assets consist of amounts restricted by donors to specific uses.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

6. ENDOWMENT - BOARD DESIGNATED

As of March 31, 2015 and 2014, the Board of Directors has designated \$58,571 and \$56,726, respectively, of unrestricted net assets for future unexpected legal challenges. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets.

As of March 31, 2015 and 2014, the Center has not commenced spending of endowment funds and a policy of appropriating for distribution has not been implemented. The Center's objective is to maintain the purchasing power of the endowment assets as well as to provide additional real growth through investment return.

To achieve its objective, the Center has adopted an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are invested with The Oregon Community Foundation (OCF) which maintains a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation protected rate of return that has sufficient liquidity to make distributions to support operations. Accordingly, the Center expects its endowment assets, over time, to produce an average rate of return consistent with the market. Actual returns in any given year may vary. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Changes in endowment assets for the years ended March 31, 2015 and 2014 are as follows:

Balance - March 31, 2013	\$ 51,788
Investment income, net of fees	195
Net realized and unrealized losses	4,743
Amounts appropriated for expenditure	<u>-</u>
Balance - March 31, 2014	56,726
Investment income, net of fees	32
Net realized and unrealized gains	1,813
Amounts appropriated for expenditure	<u>-</u>
Balance - March 31, 2015	<u><u>\$ 58,571</u></u>

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

7. EMPLOYEE BENEFIT PLAN

The Center has a defined contribution plan. The Center matches 100% of the participating employees' contributions up to three percent of their total salaries. Employer contributions to the plan totaled \$6,327 and \$5,394 for the years ended March 31, 2015 and 2014, respectively.

8. RELATED PARTY TRANSACTIONS

A board member donated \$45,300 and \$9,000 in specialized legal services for the years ended March 31, 2015 and 2014, respectively.

9. CONCENTRATIONS OF CREDIT RISK

The Organization maintains cash balances in two financial institutions. Balances in each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The balances, at times, may exceed the federally insured limit. Cash balances were fully insured at March 31, 2015 and 2014.

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of financial position.

For the year ended March 31, 2014, contributions from one board member approximated 26% of total revenue. There were no such concentrations for the year ended March 31, 2015.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

10. FAIR VALUE MEASUREMENTS

Assets recorded at fair value in the consolidated statements of financial position are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level inputs are defined as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets and liabilities.

Level 2: Observable inputs other than those included in Level 1, such as quoted market prices for similar assets or liabilities in active markets, or quoted market prices for identical assets or liabilities in inactive markets.

Level 3: Unobservable inputs reflecting management's own assumptions about the inputs used in pricing the asset or liability. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair values requires significant management judgment or estimation.

Fair values of assets measured on a recurring basis at March 31, 2015 and 2014 are as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
March 31, 2015				
Short-term bond fund	\$ 15,021	\$ 15,021	\$ -	\$ -
High-yield bond fund	90,991	90,991	-	-
Beneficial interest in assets held by OCF	58,571	-	-	58,571
Mutual funds	2,500	2,500	-	-
Total fair value investments	<u>\$ 167,083</u>	<u>\$ 108,512</u>	<u>\$ -</u>	<u>\$ 58,571</u>
March 31, 2014				
Short-term bond fund	\$ 24,821	\$ 24,821	\$ -	\$ -
High-yield bond fund	151,942	151,942	-	-
Beneficial interest in assets held by OCF	56,726	-	-	56,726
Mutual funds	5,659	5,659	-	-
Total fair value investments	<u>\$ 239,148</u>	<u>\$ 182,422</u>	<u>\$ -</u>	<u>\$ 56,726</u>

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2015 and 2014**

10. FAIR VALUE MEASUREMENTS, Continued

Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions. Fair value of beneficial interest in investments held at The Oregon Community Foundation (OCF) has been estimated by management based on information provided by OCF which represents the fair value of the Center's proportionate share of investments owned by OCF using a market approach.

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3 inputs) are shown below. Net gains and losses are presented in the statements of activities as unrestricted investment income.

Beneficial interest in assets held at OCF:

Balance - March 31, 2013	\$ 51,788
Investment income, net of fees	195
Net realized and unrealized losses	<u>4,743</u>
Balance - March 31, 2014	56,726
Investment income, net of fees	32
Net realized and unrealized gains	<u>1,813</u>
Balance - March 31, 2015	<u><u>\$ 58,571</u></u>

SUPPLEMENTARY INFORMATION



MCDONALD JACOBS
ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATING INFORMATION

Mark A. Clift, CPA
Shareholder

Karin S. Wandtke, CPA
Shareholder

Sang Ahn, CPA
Shareholder

Gerard DeBlois Jr., CPA
Shareholder

Mary Strasdin, CPA
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Jill Oswald
Shareholder

Anthony Almer, CPA
Principal

Tyee Carr, CPA
Principal

Jake Jacobs, CPA
of counsel

Susan J. Marks, CPA
of counsel

Dennis C. Johnson, CPA
of counsel

To the Board of Directors
Death With Dignity National Center
and Death With Dignity Political Fund

We have audited the consolidated financial statements of Death with Dignity National Center and Death With Dignity Political Fund as of and for the year ended March 31, 2015, and have issued our report thereon dated July 31, 2015, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information in Schedules I and II is presented for the purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

McDonald Jacobs, P.C.

Portland, Oregon
July 31, 2015

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**SUPPLEMENTARY INFORMATION - SCHEDULE I
CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

March 31, 2015

	National Center	Political Fund	Eliminating Entries	Consolidated Totals
ASSETS				
Cash and cash equivalents	\$ 156,853	\$ 36,141	\$ -	\$ 192,994
Interorganization receivable	126,271	-	(126,271)	-
Prepaid expenses	3,762	-	-	3,762
Investments	167,083	-	-	167,083
Property and equipment, net	7,417	-	-	7,417
 TOTAL ASSETS	 \$ 461,386	 \$ 36,141	 \$ (126,271)	 \$ 371,256
LIABILITIES AND NET ASSETS				
Liabilities:				
Interorganization payable	\$ -	\$ 126,271	\$ (126,271)	\$ -
Accounts payable and accrued expenses	21,541	17,750	-	39,291
Total liabilities	21,541	144,021	(126,271)	39,291
Net assets (deficit):				
Unrestricted:				
Undesignated	363,731	(107,880)	-	255,851
Board designated	58,571	-	-	58,571
Property and equipment, net	7,417	-	-	7,417
Total unrestricted net assets	429,719	(107,880)	-	321,839
Temporarily restricted net assets	10,126	-	-	10,126
Total net assets	439,845	(107,880)	-	331,965
 TOTAL LIABILITIES AND NET ASSETS	 \$ 461,386	 \$ 36,141	 \$ (126,271)	 \$ 371,256

See auditor's report on consolidating information.

**DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND**

**SUPPLEMENTARY INFORMATION - SCHEDULE II
CONSOLIDATING STATEMENT OF ACTIVITIES**

For the year ended March 31, 2015

	National Center	Political Fund	Eliminating Entries	Consolidated Totals
Revenue and support:				
Contributions	\$ 535,369	\$ 85,958	\$ -	\$ 621,327
In-kind contributions	54,632	-	-	54,632
Investment income, net	6,125	-	-	6,125
Other income	232	-	-	232
Total revenue and support	596,358	85,958	-	682,316
Expenses:				
Program services:				
Public education	177,770	-	-	177,770
Communication	67,604	2,443	-	70,047
Oregon Plus One	126,002	29,729	-	155,731
Total program services	371,376	32,172	-	403,548
Management and general	54,047	744	-	54,791
Fundraising	167,126	1,584	-	168,710
Total expenses	592,549	34,500	-	627,049
Change in net assets	3,809	51,458	-	55,267
Net assets (deficit):				
Beginning of year	436,036	(159,338)	-	276,698
End of year	\$ 439,845	\$ (107,880)	\$ -	\$ 331,965

See auditor's report on consolidating information.