PROLIFE Across AMERICA
Financial Statements
November 30, 2014 and 2013

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To The Board of Directors
PROLIFE Across AMERICA
Minneapolis, Minnesota

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of PROLIFE Across AMERICA (a nonprofit organization), which comprise the statements of financial position as of November 30, 2014 and 2013, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 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 financial statements based on our audit. We conducted our audit 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 financial statements are free of material misstatement.

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. 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 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 financial statements referred to above present fairly, in all material respects, the financial position of PROLIFE Across AMERICA as of November 30, 2014 and 2013, and the changes in its net assets, its cash flows and its functional expenses for the years then ended in accordance with accounting principles generally accepted in the United States of America.

March 17, 2015

Freeman & Bonnema, PLLC

PROLIFE Across AMERICA
Statements of Financial Position
As of November 30, 2014 and 2013

Assets	**2014**	**2013**
Current Assets		
Cash & Cash Equivalents	$ 263,165	$ 35,435
Prepaid Expenses	20,000	22,500
Total Current Assets	283,165	57,935
Furniture & Equipment		
Furniture & Equipment	50,362	50,362
Less Accumulated Depreciation	48,475	46,689
Net Fixed Assets	1,887	3,673
Total Assets	285,052	61,608
Liabilities and Net Assets		
Liabilities		
Current Liabilities		
Accounts Payable	9,455	5,897
Net Assets		
Unrestricted Net Assets	275,597	55,711
Total Liabilities and Net Assets	285,052	61,608

See Independent Auditor's Report and Notes to Financial Statements

PROLIFE Across AMERICA
Statements of Activities and Changes in Net Assets
Years Ended November 30, 2014 and 2013

Change in Unrestricted Net Assets

Support and Revenues	**2014**	**2013**
Contributions	$ 1,834,881	$ 1,589,103
Interest Income	58	320
Total Support and Revenues	1,834,939	1,589,423
Expenses		
Program Services	1,469,001	1,546,964
Supporting Services	45,240	32,062
Fund-Raising	100,812	57,260
Total Expenses	1,615,053	1,636,286
Change in Net Assets	219,886	(46,863)
Beginning Net Assets	55,711	102,574
Ending Net Assets	275,597	55,711

PROLIFE Across AMERICA
Statements of Cash Flows
Years Ended November 30, 2014 and 2013

	2014	2013
Cash Flows - Operations		
Change in Net Assets	$ 219,886	$ (46,863)
Add Back Items Not Requiring the Use of Cash:		
Depreciation	1,786	1,787
Other Changes:		
Prepaid Expenses	2,500	(22,500)
Accounts Payable	3,558	3,473
Cash Flow - Operations	227,730	(64,103)
Cash Flows - Investing Activities		
Capital Additions	-	(2,092)
Cash Flows - Investing Activities	-	(2,092)
Cash Flows - Financing Activities		
None	-	-
Cash Flows - Financing Activities	-	-
Change in Cash & Cash Equivalents	227,730	(66,195)
Cash & Cash Equivalents - Beginning of the year	35,435	101,630
Cash & Cash Equivalents - End of the year	263,165	35,435

See Independent Auditor's Report and Notes to Financial Statements

PROLIFE Across AMERICA
Schedule of Functional Expenses
Year Ended November 30, 2014 (with comparable totals for the year ended November 30, 2013)

Expenses	Program Services	Supporting Services	Fund-Raising	November 30, 2014	November 30, 2013
Educational Media Costs	$ 1,316,047	$ -	$ 26,858	1,342,905	$ 1,407,778
Salaries and Wages	35,645	22,278	31,190	89,113	78,389
Printing and Publications	26,271	-	7,182	33,453	28,521
Supplies	15,634	3,416	10,085	29,135	21,289
Postage and Shipping	12,808	1,423	14,232	28,463	23,049
Contract Services	29,603	11,386	4,554	45,543	39,429
Travel and Mileage	20,634	-	-	20,634	14,580
Occupancy Costs	5,340	5,340	5,340	16,020	13,410
Telephone	6,204	776	775	7,755	7,919
Depreciation	595	595	596	1,786	1,787
Miscellaneous	220	26	-	246	135
Total	1,469,001	45,240	100,812	1,615,053	1,636,286
% of Total 11-30-2014	91.0%	2.8%	6.2%	100.0%	
	1,546,964	32,062	57,260		1,636,286
% of Total 11-30- 2013	94.5%	1.9%	3.6%		100.0%

1. **NATURE OF ORGANIZATION**

PROLIFE Across AMERICA, is a Minnesota nonprofit corporation which dates its origins to the year 1989. PROLIFE Across AMERICA's educational mission is to reach out through the media to people who may not be reached in any other way. Totally educational in its approach, the Organization is the only group bringing lifesaving informational messages on a country wide, continuing basis through billboards, television, radio, and newspaper ads.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Accounting Presentation

The Organization reports information regarding its financial position and activities according to classes of net assets as follows:

a) Unrestricted - Resources over which the board has discretionary control. Designated amounts represent those revenues which the board of directors has set aside for a particular purpose. All property, equipment and related debt are considered unrestricted.

b) Temporarily Restricted - Those resources subject to donor imposed restrictions which will be satisfied by actions of the Organization or passage of time.

c) Permanently Restricted - Those resources subject to a donor imposed restriction that they be maintained permanently by the Organization. The donors of these resources permitted the Organization to use all or part of the income earned, including capital appreciation or related investments, for the unrestricted or temporarily restricted purposes.

All contributions are considered available for unrestricted use, unless specifically restricted by donor or subject to other legal restrictions.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported activities and changes in its net assets. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid instruments that are readily convertible to known amounts of cash and/or are within three months from maturity as cash equivalents.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Furniture & Equipment

The fixed assets are recorded at cost. The Organization capitalizes additions for expenditures greater than $500. The Organization is depreciating the fixed assets over their five year estimated useful lives on the straight line method.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All 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 end 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 restriction. The Organization maintains the policy of classifying all temporarily restricted donations whose restrictions are met in the same period as unrestricted contributions.

Contributed Services

Donated services (including use of equipment and facilities) are recorded on the financial statements at their fair value.

Income Taxes

The Organization is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3).

Concentrations

The Organization is primarily dependent upon contributions to meet expenses for operations. Although management of the Organization expects contributions to be adequate, there can be no assurance that such contributions will be sufficient to meet the expenses of the organization.

During the last month of the fiscal year, the Organization received nearly $200,000 of unrestricted contributions from two individuals. This resulted in a higher than anticipated cash balance. Management anticipates the spending of these amounts in the next fiscal year.

Tax Laws

Any adverse change in tax laws, or any adverse change in the Organization's tax status as a tax-exempt organization, would affect contributors who are currently entitled to deduct their contributions to the Organization from gross income. Any such change, in turn, could adversely affect the level of contributions to the Organization and the ability of the Organization to meet its obligations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Uncertain Tax Positions

The preparation of financial statements in conformity with accounting principles accepted in the United States of America requires the Organization to report information regarding its exposure to various tax positions taken by the Organization. The Organization has determined whether any tax positions have met the recognition threshold and have measured the Organization's exposure to those tax positions. Management believes that the Organization has adequately addressed all relevant tax positions and that there are no unrecorded tax liabilities. Federal and state tax authorities generally have the right to examine and audit the previous three years of tax return files. Any interest or penalties assessed to the Organization would be recorded in operating expenses. No interest or penalties from federal or state authorities were recorded in the accompanying financial statements.

3. CONCENTRATION OF CREDIT RISK

Financial instruments which potentially subject the Organization to concentrations of credit risk consist of cash and cash equivalents. The Organization places its temporary cash with credit worth, high-quality financial institutions. The amounts on deposit at financial institutions are only insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). Any excess on deposit is not insured. Funds held in an investment account are not subject to insurance by the FDIC.

4. JOINT COSTS

During the year ended November 30, 2014 , the Organization incurred joint costs of $1,342,905, for informational materials and media expense that included fund raising appeals. The Organization allocated $26,858, to fund raising expense. During the year ended November 30, 2013, the Organization incurred $1,407,778 of educational and informational materials and media expense. Management did not allocate any of these costs to fundraising during that year.

5. OFFICE RENT

The Organization pays rent for its office space on a month to month basis at the rate of $1,355 per month.

6. SUBSEQUENT EVENTS

Date of Management Evaluation

Management has evaluated subsequent events through March 17, 2015, the date on which the financial statements were available to be issued.