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CHANGE OF ACCOUNTING PERIOD

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2013

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning JAN 1, 2014 and ending MAR 31, 2014

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization GREEN AMERICA		D Employer identification number 52-1660746
	Doing Business As		E Telephone number 202-872-5307
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 863,875.
	1612 K STREET, NW	600	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20006		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
F Name and address of principal officer: ALISA GRAVITZ SAME AS C ABOVE		If "No," attach a list (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	
J Website: WWW.GREENAMERICA.ORG		L Year of formation: 1989	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		M State of legal domicile: DC	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3	Number of voting members of the governing body (Part VI, line 1a)	13	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	9	
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	0	
	6	Total number of volunteers (estimate if necessary)	3	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	21,082.	
7b	Net unrelated business taxable income from Form 990-T, line 34	-12,208.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 3,225,726. Current Year: 790,838.	
	9	Program service revenue (Part VIII, line 2g)	263,148. 23,839.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,603. -1,852.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	106,910. 3,955.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,597,387. 816,780.	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	105,100. 15,150.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,885,951. 529,882.
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	20,604. 0.
		b	Total fundraising expenses (Part IX, column (D), line 25)	100,270.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,526,388. 441,707.	
18		Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	3,538,043. 986,739.	
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	59,344. -169,959.	
	20	Total assets (Part X, line 16)	Beginning of Current Year: 2,097,925. End of Year: 1,885,381.	
	21	Total liabilities (Part X, line 26)	794,940. 752,370.	
	22	Net assets or fund balances: Subtract line 21 from line 20	1,302,985. 1,133,011.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer: <i>Alisa Gravitz</i>	Date: 11/13/14			
	ALISA GRAVITZ, PRESIDENT/CEO	Type or print name and title			
Paid Preparer Use Only	Print/Type, preparer's name: NEIL E. BERGER	Preparer's signature: NEIL E. BERGER	Date: 11/13/14	Check if self-employed: <input type="checkbox"/>	PTIN: P00102223
	Firm's name: METRO METRO AND ASSOCIATES	Firm's EIN: 52-1884940	Firm's address: 3311 OLNEY SANDY SPRING ROAD OLNEY, MD 20832-1411	Phone no.: (301) 929-9700	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED DEC 22 2014

9-17 12

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

X

1 Briefly describe the organization's mission: TO HARNESS ECONOMIC POWER--THE STRENGTH OF CONSUMERS, INVESTORS, BUSINESSES, AND THE MARKETPLACE--TO CREATE A SOCIALLY JUST AND ENVIRONMENTALLY SUSTAINABLE SOCIETY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No X

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No X

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 296,269. including grants of \$ 15,000.) (Revenue \$ 506.) GREEN BUSINESS PROGRAM: THE PURPOSE OF THIS PROGRAM IS TO EDUCATE THE PUBLIC AND SMALL BUSINESS ABOUT HOW BUSINESSES CAN ADOPT SOCIALLY AND ENVIRONMENTALLY RESPONSIBLE BUSINESS PRACTICES. THE PROGRAM ALSO ENCOURAGES SMALL BUSINESSES TO USE THEIR RESOURCES TO HELP SOLVE THE SERIOUS SOCIAL AND ENVIRONMENTAL PROBLEMS FACING SOCIETY TODAY. AS PART OF THIS WORK, IT ENCOURAGES SMALL BUSINESSES TO ADOPT AND ACCOMPLISH SOCIAL AND ENVIRONMENTAL MISSIONS, PARTICULARLY IN ECONOMICALLY DISADVANTAGED AREAS, AND TO CREATE MUCH NEEDED JOBS. THE PROGRAM ALSO PUBLISHES A NEWSLETTER, CONNECTIONS, MAINTAINS A WEBSITE FOR BUSINESSES TO LEARN ABOUT HOW TO APPLY THESE PRACTICES IN THEIR OWN WORK PLACES, AND HOLDS EDUCATIONAL WORKSHOPS AT CONFERENCES AND ONLINE. ALL GREEN BUSINESS CONTENT ON THE WEBSITE IS FREE TO THE PUBLIC.

4b (Code) (Expenses \$ 126,609. including grants of \$ 150.) (Revenue \$ 129.) CORPORATE RESPONSIBILITY PROGRAM: THE PURPOSE OF THIS PROGRAM IS TO ENCOURAGE THE NATION'S CORPORATIONS TO ADOPT SOCIALLY AND ENVIRONMENTALLY RESPONSIBLE PRACTICES. THESE ACTIVITIES INCLUDE: 1. CORPORATE ENVIRONMENTAL RESPONSIBILITY: THIS PROGRAM ENCOURAGES FORTUNE 500 AND OTHER COMPANIES TO ADOPT ENVIRONMENTAL RESPONSIBILITY PRINCIPLES, DISCLOSE ENVIRONMENTAL INFORMATION TO THE PUBLIC, AND DEVELOP INDEPENDENT ENVIRONMENTAL AUDITS FOR PUBLIC REVIEW. 2. RESPONSIBLE SHOPPER: THIS PROGRAM HELPS CONSUMERS LEARN ABOUT THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY OF COMPANIES TO HELP THEM MAKE RESPONSIBLE SHOPPING DECISIONS. IT ALSO PROVIDES CONSUMERS WITH THE INFORMATION TO CONTACT THE COMPANIES AND PRAISE THEM FOR THE POSITIVE PRACTICES THEY HAVE ADOPTED AND ENCOURAGE THEM TO DO BETTER IF THE

4c (Code) (Expenses \$ 386,776. including grants of \$) (Revenue \$ 487.) GREEN LIVING PROGRAM: THE PURPOSE OF THIS PROGRAM IS TO EDUCATE THE PUBLIC ABOUT HOW THEY, IN THEIR ROLES AS CONSUMERS AND INVESTORS, CAN ENCOURAGE BUSINESSES TO ADOPT SOCIALLY AND ENVIRONMENTALLY RESPONSIBLE BUSINESS PRACTICES. THE FOLLOWING GREEN AMERICA ACTIVITIES ARE INCLUDED WITHIN THIS PROGRAM: 1. GREEN AMERICAS GUIDE TO SOCIALLY RESPONSIBLE INVESTING: THIS PUBLICATION EDUCATES THE PUBLIC ABOUT HOW TO INVEST IN A SOCIALLY AND ENVIRONMENTALLY RESPONSIBLE MANNER. IT ALSO PROVIDES PEOPLE WITH A DIRECTORY OF INFORMATION ABOUT WHERE TO FIND SOCIALLY RESPONSIBLE INVESTMENT RELATED SERVICES. OVER 500,000 OF THESE GUIDES ARE NOW IN THE HANDS OF INVESTORS AROUND THE COUNTRY. THE INFORMATION IN THIS GUIDE IS ALSO FREE TO THE PUBLIC IN GREEN AMERICA'S WEBSITES.

4d Other program services (Describe in Schedule O) (Expenses \$ 28,209. including grants of \$) (Revenue \$ 60.)

4e Total program service expenses 837,863.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID (1a-14b), question text, and Yes/No columns. Includes sub-questions for Forms 1096, W-2G, W-3, 990-T, 8886-T, 8282, 8899, 1098-C, 4966, 501(c)(7), 501(c)(12), 4947(a)(1), and 501(c)(29).

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	13		
1b	Enter the number of voting members included in line 1a, above, who are independent.		
	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **AK, AL, AR, CA, CT, FL, GA, HI, IL, KS, KY, LA**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization **▶**
BOB BULIK - 202-872-5307
1612 K STREET, N.W. #600, WASHINGTON, DC 20006

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) G. BENARDETE BOARD MEMBER	2.00	X						0.	0.	0.
(2) K. HARGET BOARD MEMBER	2.00	X						0.	0.	0.
(3) M. KEARNS BOARD MEMBER	2.00	X						0.	0.	0.
(4) J. LINEBERGER BOARD MEMBER	2.00	X						0.	0.	0.
(5) J. MARCUS BOARD MEMBER	2.00	X						0.	0.	0.
(6) D. MOMSEN-HUDSON BOARD MEMBER	2.00	X						0.	0.	0.
(7) T. NING BOARD MEMBER	2.00	X						0.	0.	0.
(8) D. CHRISTIANSON DIRECTOR OF MEMBERSHIP MAR	50.00	X						0.	0.	0.
(9) A. D. KORFHAGE ONLINE/SPECIAL PROJECTS ED	40.00	X						0.	0.	0.
(10) J. FITZGERALD BOARD VICE CHAIR	2.00	X		X				0.	0.	0.
(11) R. GORDON TREASURER	2.00	X		X				0.	0.	0.
(12) D. HAMLER BOARD SECRETARY	55.00	X		X				0.	0.	0.
(13) A. GRAVITZ PRESIDENT/CEO	60.00	X		X				0.	0.	0.
(14) L. GIAMMO EXECUTIVE DIRECTOR	40.00			X				0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							0.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 282.				
	b Membership dues	1b 217,207.				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 573,349.				
	g Noncash contributions included in lines 1a-1f \$	100,930.				
	h Total. Add lines 1a-1f		790,838.			
Program Service Revenue	2 a PUBLICATION SPONSORSHI	Business Code 511120	22,836.	1,754.	21,082.	
	b SPONSORSHIP COMMISSION	900099	1,003.		1,003.	
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		23,839.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		460.		460.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		4,527.		4,527.	
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	44,058.			
		(ii) Other				
		b Less cost or other basis and sales expenses	46,370.			
		c Gain or (loss)	-2,312.			
	d Net gain or (loss)		-2,312.		-2,312.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	153.				
	b Less: cost of goods sold	b 725.				
	c Net income or (loss) from sales of inventory		-572.	-572.		
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.			816,780.	1,182.	21,082.	3,678.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	15,150.	15,150.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	90,712.	72,942.	7,834.	9,936.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	369,331.	320,883.	22,177.	26,271.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	30,463.	26,057.	1,997.	2,409.
10 Payroll taxes	39,376.	33,681.	2,581.	3,114.
11 Fees for services (non-employees)				
a Management				
b Legal	438.	374.	29.	35.
c Accounting	31,173.	26,664.	2,044.	2,465.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	90,702.	77,328.	1,106.	12,268.
12 Advertising and promotion	99.			99.
13 Office expenses	8,172.	7,327.	25.	820.
14 Information technology	10,248.	8,122.	508.	1,618.
15 Royalties				
16 Occupancy	52,875.	45,488.	3,348.	4,039.
17 Travel	33,684.	29,713.	233.	3,738.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,674.	1,674.		
20 Interest	2,513.	2,288.	102.	123.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,639.	8,353.	583.	703.
23 Insurance	2,896.	2,477.	190.	229.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING AND PUBLICATION	57,301.	51,968.	677.	4,656.
b POSTAGE AND DELIVERY	40,286.	30,229.	491.	9,566.
c PROGRAMS - TECHNICAL AS	37,895.	37,895.		
d OUTSIDE DATA PROCESSING	20,293.	13,495.	768.	6,030.
e All other expenses	41,819.	25,755.	3,913.	12,151.
25 Total functional expenses. Add lines 1 through 24e	986,739.	837,863.	48,606.	100,270.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	66,760.	43,142.	2,143.	21,475.

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	93,347.	1	16,724.
	2	Savings and temporary cash investments	553,955.	2	476,981.
	3	Pledges and grants receivable, net	929,153.	3	943,637.
	4	Accounts receivable, net	402,104.	4	357,651.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	34,646.	8	26,062.
	9	Prepaid expenses and deferred charges	22,443.	9	12,322.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 395,421.		
	b	Less: accumulated depreciation	10b 350,710.	10c	44,711.
	11	Investments - publicly traded securities	7,960.	11	6,326.
	12	Investments - other securities See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	967.	15	967.
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,097,925.	16	1,885,381.	
Liabilities	17	Accounts payable and accrued expenses	217,746.	17	206,172.
	18	Grants payable		18	
	19	Deferred revenue	47,315.	19	36,270.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	77,283.	21	70,118.
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	449,385.	23	436,599.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	3,211.	25	3,211.
	26	Total liabilities. Add lines 17 through 25	794,940.	26	752,370.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	-133,821.	27	-312,010.
	28	Temporarily restricted net assets	1,436,806.	28	1,445,021.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	1,302,985.	33	1,133,011.	
34	Total liabilities and net assets/fund balances	2,097,925.	34	1,885,381.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	816,780.
2	Total expenses (must equal Part IX, column (A), line 25)	2	986,739.
3	Revenue less expenses. Subtract line 2 from line 1	3	-169,959.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,302,985.
5	Net unrealized gains (losses) on investments	5	-15.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,133,011.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization **GREEN AMERICA** Employer identification number **52-1660746**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h:
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,891,104.	3,059,341.	2,933,066.	3,225,726.	790,838.	12,900,075.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,891,104.	3,059,341.	2,933,066.	3,225,726.	790,838.	12,900,075.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						12,900,075.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	2,891,104.	3,059,341.	2,933,066.	3,225,726.	790,838.	12,900,075.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	58,774.	59,523.	75,789.	82,266.	4,987.	281,339.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)	17,313.	22,863.	23,015.	25,478.		88,669.
11 Total support. Add lines 7 through 10						13,270,883.
12 Gross receipts from related activities, etc. (see instructions)					12	503,890.

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	97.21 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	97.25 %

16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12
Also complete this part for any additional information (See instructions)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MAILING LIST INCOME FROM MEMBERS

FORM 990, PAGE 1 LINE A

ORGANIZATION IS CHANGING IT'S ACCOUNTING PERIOD TO A FISCAL

YEAR END OF MARCH 31ST.

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2013

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III

Name of organization GREEN AMERICA	Employer identification number 52-1660746
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2013
LHA

332041
11-08-13

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)		666.													
c Total lobbying expenditures (add lines 1a and 1b)		666.													
d Other exempt purpose expenditures		986,073.													
e Total exempt purpose expenditures (add lines 1c and 1d)		986,739.													
f Lobbying nontaxable amount Enter the amount from the following table in both columns		173,011.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		43,253.													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount	322,444.	311,072.	312,828.	173,011.	1,119,355.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,679,033.
c Total lobbying expenditures	340.	401.	387.	666.	1,794.
d Grassroots nontaxable amount	80,611.	77,768.	78,207.	43,253.	279,839.
e Grassroots ceiling amount (150% of line 2d, column (e))					419,759.
f Grassroots lobbying expenditures	223.	73.	22.		318.

Schedule C (Form 990 or 990-EZ) 2013

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list), Part II-A, line 2; and Part II B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

GREEN AMERICA

Employer identification number

52-1660746

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		144,036.	118,707.	25,329.
e Other		251,385.	232,003.	19,382.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c))				44,711.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c See Form 990, Part X, line 13

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) GIFT ANNUITY LIABILITY	3,211.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶ 3,211.	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements		1	849,456.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a		-15.
	b Donated services and use of facilities	2b		31,966.
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII)	2d		725.
	e Add lines 2a through 2d		2e	32,676.
3	Subtract line 2e from line 1		3	816,780.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	816,780.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements		1	1,019,430.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		31,966.
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII)	2d		725.
	e Add lines 2a through 2d		2e	32,691.
3	Subtract line 2e from line 1		3	986,739.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII)	4b		
	c Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	986,739.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B:

ESCROW ESTABLISHED RELATED TO SALE OF GREEN FESTIVALS.

PART X, LINE 2:

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES

OF AMERICA REQUIRE THE ORGANIZATION'S MANAGEMENT TO EVALUATE TAX POSITIONS

TAKEN BY THE ORGANIZATION AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE

ORGANIZATION HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT

WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE INTERNAL REVENUE SERVICE.

THE ORGANIZATION'S MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE

ORGANIZATION, AND HAS CONCLUDED THAT AS OF MARCH 31, 2014, THERE ARE NO

UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE

Part XIII Supplemental Information (continued)

RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. MANAGEMENT BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATION FOR YEARS PRIOR TO 2010.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF MERCHANDISE SALES	725.
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PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF MERCHANDISE SALES	725.
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**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2013

Open to Public
Inspection

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

GREEN AMERICA

Employer identification number
52-1660746

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ECOHOUSE, LLC 7657 FEDER ROAD GALLOWAY, OH 43119	26-2106512	501(C)(3)	5,000.	0.	FMV - CASH		TO CELEBRATE AND PROMOTE GREEN BUSINESS PROGRAM
GREEN BROOM BRIGADE COOPERATIVE, INC. - 514 S. I STREET - LOMPOC, CA. 93436	46-2421363	501(C)(3)	5,000.	0.	FMV - CASH		TO CELEBRATE AND PROMOTE GREEN BUSINESS PROGRAM
COMMUNITY FORKLIFT 4671 TANGLEWOOD DRIVE EDMONSTON, MD 20781	20-0507785	501(C)(3)	5,000.	0.	FMV - CASH		TO CELEBRATE AND PROMOTE GREEN BUSINESS PROGRAM

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule I (Form 990) (2013)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information

PART I, LINE 2:

THE ORGANIZATION WILL CHOOSE TO CONTRIBUTE TO OTHER ORGANIZATIONS WHOSE WORK IS IN LINE WITH THEIR MISSIONS. PROCEDURES TO MONITOR THE USE OF THE FUNDS DO NOT EXIST BECAUSE THE CONTRIBUTIONS GIVEN ARE NOT REQUIRED TO BE USED FOR A SPECIFIC PURPOSE AND THEY DO NOT HAVE ANY REPORTING REQUIREMENTS.

SCHEDULE L

(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No 1545-0047

2013

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

Name of the organization **GREEN AMERICA** Employer identification number **52-1660746**

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
JACQUELINE PETT		HELP EMP		X	6,396.	2,096.		X	X		X	
DELORES MORGAN		HELP EMP		X	7,117.	1,697.		X	X		X	
Total						▶ \$	3,793.					

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

SEE PART V FOR CONTINUATIONS

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
BERNADETTE GASKIN	FORMER BOARD MEMBER	17,992.	COMPENSATIO		X
PAUL FREUNDLICH	EX OFFICIO BOARD ME	2,400.	PAYMENT FOR		X
RUSS GASKIN	FORMER BOARD MEMBER	15,453.	CONSULTING		X
KRISTA KURTH	FORMER BOARD MEMBER	16,788.	CONSULTING		X
KATHY HARGET	BOARD MEMBER	10,470.	CONSULTING		X

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: JACQUELINE PETTEWAY

(C) PURPOSE OF LOAN: HELP EMPLOYEE WITH PERSONAL FINANCIAL OBLIGATIONS

(D) LOAN TO OR FROM ORGANIZATION? = FROM

(E) ORIGINAL PRINCIPAL AMOUNT \$ 6,396. (F) BALANCE DUE \$ 2,096.

(G) LOAN IN DEFAULT? = NO

(H) APPROVED BY BOARD OR COMMITTEE? = YES

(I) WRITTEN AGREEMENT? = YES

(A) NAME OF PERSON: DELORES MORGAN

(C) PURPOSE OF LOAN: HELP EMPLOYEE WITH PERSONAL FINANCIAL OBLIGATIONS

(D) LOAN TO OR FROM ORGANIZATION? = FROM

(E) ORIGINAL PRINCIPAL AMOUNT \$ 7,117. (F) BALANCE DUE \$ 1,697.

(G) LOAN IN DEFAULT? = NO

(H) APPROVED BY BOARD OR COMMITTEE? = YES

(I) WRITTEN AGREEMENT? = YES

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(A) NAME OF PERSON: BERNADETTE GASKIN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FORMER BOARD MEMBER SPOUSE

(D) DESCRIPTION OF TRANSACTION: COMPENSATION PAID BY GREEN AMERICA AND REIMBURSEMENT OF EXPENSES

(A) NAME OF PERSON: PAUL FREUNDLICH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

EX OFFICIO BOARD MEMBER, EXECUTIVE DIRECTOR OF FAIR TRADE FOUNDATION

(D) DESCRIPTION OF TRANSACTION: PAYMENT FOR TECHNICAL ASSISTANCE

(A) NAME OF PERSON: RUSS GASKIN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FORMER BOARD MEMBER AND KEY EMPLOYEE

(D) DESCRIPTION OF TRANSACTION: CONSULTING FEES AND REIMBURSEMENT FOR EXPENSES

(A) NAME OF PERSON: KRISTA KURTH

(D) DESCRIPTION OF TRANSACTION: CONSULTING FEES

(A) NAME OF PERSON: KATHY HARGET

(D) DESCRIPTION OF TRANSACTION: CONSULTING FEES

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization **GREEN AMERICA** Employer identification number **52-1660746**

Part I		Types of Property			
	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts	
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	1 46,370.	FMV ON DATE OF GIFT	
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (PLEDGES)	X	3 54,560.	SEE SCHEDULE O	
26	Other ()				
27	Other ()				
28	Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2013)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

GREEN AMERICA

Employer identification number

52-1660746

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

GREEN AMERICA'S PURPOSE IS TO EDUCATE ITS MEMBERS AND THE PUBLIC ABOUT THE ROLE THAT CONSUMERS, INVESTORS, AND BUSINESSES CAN PLAY IN SOLVING TODAY'S SOCIAL AND ENVIRONMENTAL PROBLEMS. TO SERVE THIS PURPOSE, GREEN AMERICA CONDUCTS A NUMBER OF ACTIVITIES DESIGNED TO EDUCATE THE AMERICAN PUBLIC ABOUT THE IMPORTANT ROLE THAT BUSINESSES AND INDIVIDUALS CAN PLAY IN CREATING A SOCIETY BASED ON COOPERATION, ENVIRONMENTAL HEALTH, AND SOCIAL RESPONSIBILITY. THE ORGANIZATION CARRIES OUT ITS MISSION WITHIN FOUR KEY AREAS: THE CONSUMER EDUCATION AND EMPOWERMENT PROGRAM, THE SUSTAINABLE COMMUNITY PROGRAM, THE CORPORATE RESPONSIBILITY PROGRAM, AND THE GREEN BUSINESS PROGRAM. ITS PRIMARY PUBLICATIONS ARE: GREEN AMERICAN MAGAZINE, THE NATIONAL GREEN PAGES, GREEN AMERICA GUIDE TO SOCIALLY RESPONSIBLE INVESTING, GREEN AMERICA GUIDE TO ENDING SWEATSHOPS, AND GUIDE TO FAIR TRADE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

CONSUMERS SEE SOCIAL AND ENVIRONMENTAL PRACTICES, SUCH AS WORKER HEALTH AND SAFETY, WITHIN THE COMPANIES THAT NEED IMPROVEMENT. ALL RESPONSIBLE SHOPPER INFORMATION IS FREE TO THE PUBLIC ON THE WEBSITE.

3. CLIMATE ACTION: OUR CLIMATE ACTION PROGRAM GIVES PEOPLE TOOLS TO REDUCE THEIR OWN CARBON FOOTPRINT WHILE TELLING THE MOST POLLUTING CORPORATIONS TO DO THE SAME. THE PROGRAM ALSO MOBILIZES CONSUMERS, INVESTORS, BUSINESSES, AND INDUSTRY EXPERTS TO TELL OUR NATION'S KEY DECISION MAKERS TO ADOPT THE POLICIES AND REGULATIONS NEEDED TO BRING SOLAR AND OTHER RENEWABLE ENERGY TO SCALE, INSTITUTE ENERGY EFFICIENCY MEASURES EVERYWHERE, AND RAMP UP PRODUCTION OF PLUG-IN HYBRID ELECTRIC

Name of the organization GREEN AMERICA	Employer identification number 52-1660746
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CARS.

4. BETTER PAPER PROJECT: THE BETTER PAPER PROJECT WORKS TO FOSTER COLLABORATION AMONG PAPER MANUFACTURERS, MERCHANTS, INVESTORS, BUSINESSES, NONPROFITS AND CONSUMERS TO ENCOURAGE THE PRODUCTION OF SOCIALLY AND ENVIRONMENTALLY RESPONSIBLE RECYCLED PAPER.

5. FAIR TRADE: GREEN AMERICA'S FAIR TRADE PROGRAM REACHES OUT TO CONSUMERS ACROSS THE NATION THROUGH PUBLICATIONS, WEBSITES, AND EVENTS TO SPUR DEMAND FOR FAIR TRADE PRODUCTS. THE ORGANIZATION'S FAIR TRADE ALLIANCE - THE LARGEST FAIR TRADE CONSUMER GROUP IN THE UNITED STATES - PLAYS A LEADING ROLE IN BUILDING A MARKET FOR FAIR TRADE WITH THE HELP OF OVER 3,000 GROUPS REPRESENTING APPROXIMATELY 300,000 CONSUMERS.

6. HEALTHY FOODS: THIS PROGRAM EDUCATES THE PUBLIC ABOUT ENVIROMENTAL, HEALTH AND SOCIAL JUSTICE CONCERNS IN THE FOOD SYSTEM - FROM PESTICIDES TO GENETICALLY MODIFIED ORGANISMS - AND ENCOURAGES THE SWITCH TO SUSTAINABLE LOCAL AND ORGANIC FOODS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

2. GREEN AMERICAN: THIS IS A MAGAZINE THAT CONTAINS ARTICLES ON TOPICS SUCH AS WAYS INDIVIDUALS AND CORPORATIONS CAN PARTICIPATE IN VOLUNTEER ACTIVITIES IN THEIR COMMUNITIES AND AROUND THE WORLD, AND HELP TO FIND SOLUTIONS TO PROBLEMS IN EDUCATION, HEALTH, THE ENVIRONMENT, AND AGRICULTURE. THE MAGAZINE ALSO SERVES AS A FORUM FOR THE EXPRESSION OF READERS VIEWS ON THESE ISSUES. OVER 70,000 PEOPLE RECEIVED THIS MAGAZINE IN 2014. THE INFORMATION IN THE MAGAZINE IS ALSO FREE TO THE PUBLIC ON GREEN AMERICA'S WEBSITES.

3. GREEN AMERICA'S NATIONAL GREEN PAGES: THIS IS A GUIDE TO HELP PEOPLE AND BUSINESSES ADOPT SOCIALLY RESPONSIBLE PRACTICES IN THEIR HOMES AND BUSINESSES. IT PROVIDES INFORMATION, MODELS, AND HOW TO TIPS ABOUT HOW

Name of the organization

GREEN AMERICA

Employer identification number

52-1660746

INDIVIDUALS AND BUSINESSES CAN ADOPT THESE PRACTICES. IT ALSO INCLUDES A DIRECTORY OF BUSINESSES FROM AROUND THE NATION WHO ARE EMPLOYING SOCIALLY AND ENVIRONMENTALLY RESPONSIBLE BUSINESS PRACTICES. OVER 1.2 MILLION INDIVIDUALS AND BUSINESSES HAVE RECEIVED THIS GUIDE. ITS INFORMATION IS ALSO FREE TO THE PUBLIC ON GREEN AMERICA'S WEBSITES.

4. GREEN AMERICA'S ACTION ENEWSLETTER AND GUIDE SERIES PROVIDE INFORMATION TO THE PUBLIC ON HOW THEY CAN HELP SOLVE SOCIAL AND ENVIRONMENTAL PROGRAMS. ACTION PROGRAMS IN 2014 HAVE FOCUSED ON ENCOURAGING ENVIRONMENTALLY RESPONSIBLE FORESTRY PRACTICES (BETTER PAPER PROJECT), STOPPING THE BUSINESS PRACTICE OF EMPLOYING SWEATSHOP AND CHILD LABOR, EXPANDING COMMUNITY INVESTING, GUIDE TO SOCIALLY RESPONSIBLE INVESTING, REDUCING DIRTY ENERGY SOURCES AND INCREASING RENEWABLE ENERGY SOURCES. ENEWSLETTERS ALSO INCLUDE INFORMATION ON ENERGY EFFICIENCY, USING CONSUMER CHOICES TO STOP SWEATSHOPS AND PROMOTE FAIR TRADE, AND FINDING JOBS AND VOLUNTEER WORK TO HELP SOLVE SOCIETY'S PROBLEMS. THESE ENEWSLETTERS AND GUIDES ARE ALSO FREE TO THE PUBLIC ON GREEN AMERICA'S WEBSITES.

5. GREEN AMERICA'S WEBSITES: THESE WEBSITES NOW PROVIDE THE INFORMATION FROM ALL OF THE ABOVE PUBLICATIONS AND ACTIVITIES FREE TO PUBLIC. IN 2014, OVER TWO MILLION PEOPLE USED THE WEBSITES, WHICH CAN BE ACCESSED THROUGH WWW.GREENAMERICA.ORG.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

SUSTAINABLE COMMUNITY PROGRAM: THIS PROGRAM EDUCATES CONSUMERS, INDIVIDUALS, BUSINESSES, AND COMMUNITIES ABOUT HOW THEY CAN WORK TOGETHER TO SOLVE SOCIETY'S PROBLEMS SUCH AS ELIMINATING POVERTY AND PROTECTING THE ENVIRONMENT. IT INCLUDES EDUCATING THE PUBLIC ABOUT HOW TO HELP COMMUNITIES ADDRESS PROBLEMS LIKE IMPROVING ENERGY EFFICIENCY

Name of the organization GREEN AMERICA	Employer identification number 52-1660746
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AND PREVENTING PREDATORY LOANS IN LOW-INCOME NEIGHBORHOODS. THIS PROGRAM INCLUDES GREEN AMERICA'S RESPONSIBLE BANKING AND COMMUNITY INVESTING PROGRAM. IN 2014, THIS PROGRAM PUBLISHED THE GUIDE TO COMMUNITY INVESTING, AVAILABLE TO THE PUBLIC FOR FREE ON THE GREEN AMERICA WEBSITE.

EXPENSES \$ 28,209. INCLUDING GRANTS OF \$ 0. REVENUE \$ 60.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS THREE CLASSES OF MEMBERS: INDIVIDUAL, ORGANIZATIONAL, AND WORKER. EACH MEMBER HAS ONE VOTE.

FORM 990, PART VI, SECTION A, LINE 7A:

THE ORGANIZATION'S MEMBERS HAVE CERTAIN LIMITED VOTING RIGHTS. MEMBERS ELECT THE BOARD OF DIRECTORS (EXCEPT IN THE EVENT OF A VACANCY, IN WHICH CASE THE VACANCY IS FILLED BY A MAJORITY VOTE OF THE REMAINING MEMBERS OF THE BOARD OF DIRECTORS). THE GENERAL DIRECTOR OF THE STAFF IS ONE OF THE DIRECTORS BUT ONLY HAS A VOTE IN THE EVENT OF A TIE. OF THE REMAINING DIRECTORS, FIFTY PERCENT ARE ELECTED BY WORKER MEMBERS, TWENTY PERCENT BY THE INDIVIDUAL MEMBERS, TWENTY PERCENT BY THE ORGANIZATIONAL MEMBERS AND TEN PERCENT BY THE BOARD AS A WHOLE. IN THE EVENT THAT THE DIRECTORSHIPS TO BE ELECTED BY INDIVIDUAL AND ORGANIZATIONAL MEMBERS ARE AN ODD NUMBER, INDIVIDUAL MEMBERS WILL ELECT THE ODD SEAT. THE BOARD OF DIRECTORS HAS THE RIGHT TO VOTE ON ALL OTHER MATTERS RELATED TO THE ORGANIZATION WITHOUT BEING SUBJECT TO MEMBER APPROVAL.

FORM 990, PART VI, SECTION B, LINE 11:

A DRAFT OF THE FORM 990 GOES THROUGH THREE LEVELS OF REVIEW.

FIRST, THE DRAFT IS REVIEWED BY THE DIRECTOR OF FINANCE AND ANY NECESSARY

Name of the organization GREEN AMERICA	Employer identification number 52-1660746
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CHANGES ARE MADE AT THIS POINT. SECOND, THE DRAFT (REFLECTING DIRECTOR OF FINANCE CHANGES) IS REVIEWED BY THE EXECUTIVE DIRECTOR AND ANY NECESSARY CHANGES ARE MADE. LAST, THE FINAL DRAFT IS REVIEWED BY THE BOARD OF DIRECTORS BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF COMMITTEES WITH GOVERNING BOARD DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGEMENT. AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE GOVERNING BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS.

PROCEDURES FOR ADDRESSING THE CONFLICT OF INTEREST: AN INTERESTED PERSON MAY MAKE A PRESENTATION AT THE GOVERNING BOARD OR COMMITTEE MEETING, BUT AFTER THE PRESENTATION, HE/SHE SHALL LEAVE THE MEETING DURING THE DISCUSSION OF, AND THE VOTE ON, THE TRANSACTION OR ARRANGEMENT INVOLVING THE POSSIBLE CONFLICT OF INTEREST. THE CHAIRPERSON OF THE GOVERNING BOARD OR COMMITTEE SHALL, IF APPROPRIATE, APPOINT A DISINTERESTED PERSON OR COMMITTEE TO INVESTIGATE ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT. AFTER EXERCISING DUE DILIGENCE, THE GOVERNING BOARD OR COMMITTEE SHALL DETERMINE WHETHER GREEN AMERICA CAN OBTAIN WITH REASONABLE EFFORTS A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT FROM A PERSON OR ENTITY THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST. IF A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT IS NOT REASONABLY POSSIBLE UNDER

Name of the organization GREEN AMERICA	Employer identification number 52-1660746
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CIRCUMSTANCES NOT PRODUCING A CONFLICT INTEREST, THE GOVERNING BOARD OR COMMITTEE SHALL DETERMINE BY A MAJORITY VOTE OF THE DISINTERESTED DIRECTORS WHETHER THE TRANSACTION OR ARRANGEMENT IS IN GREEN AMERICA'S BEST INTEREST, FOR ITS OWN BENEFIT, AND WHETHER IT IS FAIR AND REASONABLE. IN CONFORMITY WITH THE ABOVE DETERMINATION IT SHALL MAKE ITS DECISION AS TO WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT.

VIOLATIONS OF THE CONFLICT OF INTEREST POLICY: IF THE GOVERNING BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE A MEMBER HAS FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL INFORM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE. IF, AFTER HEARING THE MEMBER'S RESPONSE AND AFTER MAKING FURTHER INVESTIGATION AS WARRANTED BY THE CIRCUMSTANCES, THE GOVERNING BOARD OR COMMITTEE DETERMINES THE MEMBER HAS FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT SHALL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

RECORDINGS AND PROCEEDINGS: THE MINUTES OF THE GOVERNING BOARD AND ALL COMMITTEES WITH BOARD DELEGATED POWERS SHALL CONTAIN: A) THE NAMES OF THE PERSONS WHO DISCLOSED OR OTHERWISE WERE FOUND TO HAVE A FINANCIAL INTEREST IN CONNECTION WITH AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, THE NATURE OF THE FINANCIAL INTEREST, ANY ACTION TAKEN TO DETERMINE WHETHER A CONFLICT OF INTEREST WAS PRESENT, AND THE GOVERNING BOARD'S OR COMMITTEES DECISION AS TO WHETHER A CONFLICT OF INTEREST IN FACT EXISTED. B) THE NAMES OF THE PERSONS WHO WERE PRESENT FOR DISCUSSIONS AND VOTES RELATING TO THE TRANSACTION OR ARRANGEMENT, THE CONTENT OF THE DISCUSSION, INCLUDING ANY ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT, AND A RECORD OF ANY VOTES TAKEN IN CONNECTION WITH THE PROCEEDINGS.

COMPENSATION: A VOTING MEMBER OF THE GOVERNING BOARD WHO RECEIVES COMPENSATION, DIRECTLY OR INDIRECTLY, FROM GREEN AMERICA FOR SERVICES IS

Name of the organization

GREEN AMERICA

Employer identification number

52-1660746

PRECLUDED FROM VOTING ON MATTERS PERTAINING TO THAT MEMBER'S COMPENSATION. A VOTING MEMBER OF ANY COMMITTEE WHOSE JURISDICTION INCLUDES COMPENSATION MATTERS AND WHO RECEIVES COMPENSATION, DIRECTLY OR INDIRECTLY, FROM GREEN AMERICA FOR SERVICES IS PRECLUDED FROM VOTING ON MATTERS PERTAINING TO THAT MEMBER'S COMPENSATION. NO VOTING MEMBER OF THE GOVERNING BOARD OR ANY COMMITTEE WHOSE JURISDICTION INCLUDES COMPENSATION MATTERS AND WHO RECEIVES COMPENSATION, DIRECTLY OR INDIRECTLY, FROM THE ORGANIZATION, EITHER INDIVIDUALLY OR COLLECTIVELY, IS PROHIBITED FROM PROVIDING INFORMATION TO ANY COMMITTEE REGARDING COMPENSATION.

EACH DIRECTOR, PRINCIPAL OFFICER AND MEMBER OF A COMMITTEE WITH GOVERNING BOARD DELEGATED POWERS SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS SUCH PERSON: HAS RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY, HAS READ AND UNDERSTANDS THE POLICY, HAS AGREED TO COMPLY WITH THE POLICY, AND UNDERSTANDS GREEN AMERICA IS CHARITABLE AND IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

TO ENSURE GREEN AMERICA OPERATES IN A MANNER CONSISTENT WITH CHARITABLE PURPOSES AND DOES NOT ENGAGE IN ACTIVITIES THAT COULD JEOPARDIZE ITS TAX-EXEMPT STATUS, PERIODIC REVIEWS SHALL BE CONDUCTED. THE PERIODIC REVIEWS SHALL, AT A MINIMUM, INCLUDE THE FOLLOWING SUBJECTS: WHETHER COMPENSATION ARRANGEMENTS AND BENEFITS ARE REASONABLE, BASED ON COMPETENT SURVEY INFORMATION AND THE RESULT OF ARM'S LENGTH BARGAINING. WHETHER PARTNERSHIPS, JOINT VENTURES, AND ARRANGEMENTS WITH MANAGEMENT ORGANIZATIONS CONFORM TO GREEN AMERICA'S WRITTEN POLICIES, ARE PROPERLY RECORDED, REFLECT REASONABLE INVESTMENT OR PAYMENTS FOR GOODS AND SERVICES, FURTHER CHARITABLE PURPOSES AND DO NOT RESULT IN INUREMENT, IMPERMISSIBLE PRIVATE BENEFIT OR IN AN EXCESS BENEFIT TRANSACTION.

Name of the organization GREEN AMERICA	Employer identification number 52-1660746
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FORM 990, PART VI, SECTION B, LINE 15A:

SALARY REVIEW PROCESS: AN ANNUAL SALARY REVIEW OCCURS EACH SUMMER FOR ALL ELIGIBLE REGULAR STAFF AT THE COMPLETION OF THE ANNUAL OPERATING PLAN PROCESS. THE SALARY REVIEW PROCESS EMPHASIZES CHANGES, INCREASES AND UPDATES IN THE WORKLIFE RESPONSIBILITIES OF STAFF MEMBERS AND THE DURATION OF ONE'S SATISFACTORY PERFORMANCE. THE PROCESS BEGINS EARLIER IN THE YEAR WITH THE ANNUAL ASSESSMENT LED BY THE FINANCE TEAM OF GREEN AMERICA'S CURRENT FINANCIAL SITUATION AND A DETERMINATION OF WHAT FUNDS ARE AVAILABLE FOR SALARY INCREASES IN THE COMING YEAR. ONCE THE STAFF AND THEN THE BOARD OF DIRECTORS HAVE APPROVED THE FINAL OPERATING PLAN, THE SALARY ADJUSTMENT PROCESS BEGINS. FINANCES PERMITTING, EACH REGULAR STAFF PERSON WHO HAS BEEN AT GREEN AMERICA SINCE DECEMBER 31 OF THE PREVIOUS YEAR WILL BE ELIGIBLE FOR A COST OF LIVING ADJUSTMENT (COLA). THE COLA IS A SET PERCENT OF SALARY DETERMINED BY THE CONSUMER PRICE INDEX, WHICH VARIES EACH YEAR AND IS INTENDED TO ADJUST FOR INFLATION. ONCE THE OPERATING PLAN IS PASSED IN THE SPRING, STAFF MEMBERS WILL RECEIVE THEIR COLAS RETROACTIVE TO JANUARY 1 OF THAT YEAR. ANNUAL PAY INCREASES ARE DETERMINED ACCORDING TO THE SALARY ADJUSTMENT POLICY. ONCE THE OPERATING PLAN IS APPROVED, EVERY STAFF MEMBER IS ASKED TO SUBMIT A SALARY PETITION, WHICH THE SENIOR MANAGEMENT TEAM WILL USE TO ALLOCATE THE FUNDS IN THE SALARY POOL. TO BE ELIGIBLE FOR A SALARY ADJUSTMENT, A STAFF MEMBER MUST HAVE BEEN ON STAFF AS OF JANUARY 1 OF THAT YEAR. IN ADDITION TO THIS ANNUAL REVIEW, ADJUSTMENTS BASED ON MAJOR JOB DESCRIPTION CHANGES WILL BE CONSIDERED AT ANY TIME DURING THE YEAR. ANY STAFF MEMBER WHO HAS MADE A MAJOR CHANGE IN THEIR JOB DESCRIPTION MAY BE REHIRED INTO A NEW POSITION BASED ON THOSE CHANGES. THIS USUALLY OCCURS DUE TO A DEPARTURE OF STAFF OR A RESTRUCTURING OF DUTIES. ANY CHANGE IN THE EXECUTIVE DIRECTOR'S SALARY, OUTSIDE OF A COST OF LIVING ADJUSTMENT, IS DETERMINED BY A COMMITTEE OF THE BOARD OF DIRECTORS. THE

Name of the organization GREEN AMERICA	Employer identification number 52-1660746
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COMMITTEE RESEARCHES COMPARABLE SALARIES, CONSIDERS THE BUDGET, AND RECOMMENDS A SALARY AMOUNT TO THE BOARD OF DIRECTORS. THE BOARD REVIEWS THE RECOMMENDATION AND MAKES A DECISION. THIS PROCESS IS DOCUMENTED IN THE MINUTES OF THE BOARD MEETING. THE ORGANIZATION DETERMINES COMPENSATION IN ACCORDANCE WITH THEIR CONFLICT OF INTEREST POLICY.

FOR OTHER OFFICERS AND KEY EMPLOYEES: ANY COMPENSATION RECEIVED BY OFFICERS IS RELATED TO SERVICES PROVIDED TO THE ORGANIZATION AS AN EMPLOYEE OF THE ORGANIZATION. OFFICERS ARE NOT PAID FOR THEIR DUTIES AND SERVICES PROVIDED AS OFFICERS OF THE ORGANIZATION. THE ORGANIZATION DOES NOT HAVE ANY KEY EMPLOYEES AS DEFINED IN IRS 2013 FORM 990 INSTRUCTIONS (PAGES 25 AND 26). IF APPROVED, THE NEW SALARY IS PUT INTO EFFECT.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AK, AL, AR, CA, CT, FL, GA, HI, IL, KS, KY, LA, MA, MD, MI, MN, MS, NC, NH, NJ, NM, NY, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS AND FORM 990 ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE AND/OR UPON REQUEST. THE FORM 990 IS ALSO AVAILABLE ON GUIDESTAR.

FORM 990, PAGE 11, PART XI, LINE 2C
THE ORGANIZATION HAS A SEPARATE AUDIT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT.

Name of the organization

GREEN AMERICA

Employer identification number

52-1660746

SCHEDULE L, PART II,

PLEASE NOTE: THESE LOANS ARE PART OF A SALARY LOAN PROGRAM

AVAILABLE TO ALL EMPLOYEES OF THE ORGANIZATION.

SCHEDULE M, PART I, LINE 25, COLUMN (D)

PLEDGES RECEIVABLE: THE REVENUE RECORDED WAS THE TOTAL
DOLLAR AMOUNT OF THE PLEDGES MADE, IRRESPECTIVE OF THE YEAR IN WHICH
THE DONOR SPECIFIED THEY WOULD PAY.

SCHEDULE M, PART I, LINE 31

GREEN AMERICA ACCEPTS GIFTS OF CASH, CHECKS, CREDIT CARD
CHARGES, STOCK, BONDS AND MUTUAL FUNDS. GIFTS OF AUTOS, LAND,
BUILDINGS, AND OTHER MATERIAL ITEMS ARE ONLY ACCEPTED UPON APPROVAL BY
THE COORDINATING TEAM.

GIFTS OF STOCK/BONDS/MUTUAL FUNDS:

GENERALLY, GREEN AMERICA IMMEDIATELY SELLS THE STOCK OR MUTUAL FUNDS
RECEIVED AND DEPOSITS THE CASH INTO THE REGULAR OPERATING CASH ACCOUNT.

ANY RESTRICTIONS ON THE GIFT ARE RECORDED VIA THE USE OF THE "CLASS",
WHICH IDENTIFIES THE PROGRAM THE GIFT IS TO BE USED FOR.

FORM 990, PAGE 7, SECTION A.

ALL BOARD MEMBERS ARE VOLUNTEERS AND ARE NOT COMPENSATED
FOR THEIR BOARD SERVICES. ALL COMPENSATION LISTED IN PART VII
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES, AND
HIGHEST COMPENSATED EMPLOYEES IS COMPENSATION FOR SERVICES PROVIDED AS

Name of the organization

GREEN AMERICA

Employer identification number

52-1660746

EMPLOYEES OF THE ORGANIZATION, AND NOT FOR BOARD OR OFFICER DUTIES.

Multiple horizontal lines for listing employees.