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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

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

OMB No 1545-1150

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
Center for Sustainable Economy

Number and street (or P O box, if mail is not delivered to street address)Room/suite
1294 14th Street

City or town, state or province, country, and ZIP or foreign postal code
West Lnn, OR 97068

D Employer identification number
36-4541988
E Telephone number
(503) 657-7336
F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify)

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: sustainable-economy.org

J Tax-exempt status (check only one) ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

\$ 158,775

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)									
Check if the organization used Schedule O to respond to any question in this Part I ☒									
Revenue	1	Contributions, gifts, grants, and similar amounts received						1	158,761
	2	Program service revenue including government fees and contracts						2	
	3	Membership dues and assessments						3	
	4	Investment income						4	14
	5a	Gross amount from sale of assets other than inventory				5a			
	b	Less cost or other basis and sales expenses				5b	0		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)						5c	
	6	Gaming and fundraising events							
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)				6a			
	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)				6b	0		
	c	Less direct expenses from gaming and fundraising events				6c	0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)						6d	
	7a	Gross sales of inventory, less returns and allowances				7a			
Expenses	b	Less cost of goods sold				7b	0		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)						7c	
	8	Other revenue (describe in Schedule O)						8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8						9	158,775
	10	Grants and similar amounts paid (list in Schedule O)						10	52,080
	11	Benefits paid to or for members						11	
	12	Salaries, other compensation, and employee benefits						12	108,162
	13	Professional fees and other payments to independent contractors						13	32,507
	14	Occupancy, rent, utilities, and maintenance						14	
	15	Printing, publications, postage, and shipping						15	896
	16	Other expenses (describe in Schedule O)						16	23,668
	17	Total expenses. Add lines 10 through 16						17	217,313
	Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)						18
19		Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)						19	155,956
20		Other changes in net assets or fund balances (explain in Schedule O)						20	
21		Net assets or fund balances at end of year. Combine lines 18 through 20						21	97,418

Check if the organization used Schedule O to respond to any question in this Part II ☐

Part III Statement of Program Service Accomplishments (see the instructions for Part III) Check if the organization used Schedule O to respond to any question in this Part III ☐		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)	
What is the organization's primary exempt purpose? PROMOTING ECONOMIC SUSTAINABILITY			
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.			
28 <u>See Additional Data Table</u>			
Grants \$)	If this amount includes foreign grants, check here ☐	28a	
29 Grants \$)		If this amount includes foreign grants, check here ☐	29a
30 Grants \$)		If this amount includes foreign grants, check here ☐	30a
31 Other program services (describe in Schedule O) Grants \$)		If this amount includes foreign grants, check here ☐	31a
32 Total program service expenses (add lines 28a through 31a)		32	195,583

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

[illegible]

Part V

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☒

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	No
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ☐ 37a		
b	Did the organization file Form 1120-POL for this year?	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved ☐ 38b		
39	Section 501(c)(7) organizations Enter ☐		
a	Initiation fees and capital contributions included on line 9	39a	0
b	Gross receipts, included on line 9, for public use of club facilities	39b	0
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ☐ , section 4912 ☐ , section 4955 ☐		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	No
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ☐		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ☐		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed ☐ NM,OR		
42a	The organization's books are in care of ☐ JOHN TALBERTH Telephone no ☐ (503) 657-7336 Located at ☐ 1294 14th Street WEST LINN, OR ZIP + 4 ☐ 97068		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ☐	42b	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ☐	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ☒ and enter the amount of tax-exempt interest received or accrued during the tax year ☐ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	No

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		
		46	No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	No
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	No
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	No
b	If "Yes," was the related organization a section 527 organization?	49b	No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

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			2016-03-14 Date	
	JOHN TALBERTH President Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Kris Oliveira CPA		Preparer's signature	Date	Check ☒ if self-employed PTIN P00959389
	Firm's name Kern & Thompson LLC				Firm's EIN
	Firm's address 1800 SW First Avenue Suite 410 Portland, OR 97201				Phone no (503) 222-3338
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No					

Additional Data

Software ID: 15000324
Software Version: 2015v2.0
EIN: 36-4541988
Name: Center for Sustainable Economy

Form 990EZ, Part III – Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)
28 ANALYSIS OF PUBLIC AGENCY DECISIONS CSE HOUSES A TOP-NOTCH TEAM OF RESEARCHERS WITH A DIVERSE BACKGROUND IN A NUMBER OF DISCIPLINES AT THE FOREFRONT OF THINKING ABOUT THE NEW ECONOMY WE SPECIALIZE IN BENEFIT-COST ANALYSIS, NET PUBLIC BENEFITS ANALYSIS, NON-MARKET VALUATION, REGIONAL MODELING, ECOLOGICAL FOOTPRINTS AND SUSTAINABILITY ANALYSIS OUR PROJECTS ARE GROUPED INTO FOUR CORE INITIATIVES, INCLUDING NET PUBLIC BENEFITS TYPICALLY, BOTH PUBLIC AND PRIVATE DECISION MAKERS LACK ALL THE INFORMATION NECESSARY FOR DETERMINING WHETHER OR NOT A PROPOSED PROGRAM, POLICY, OR PROJECT IS IN THE PUBLIC INTEREST OUR ECONOMISTS HELP EXPOSE THE TRUE COSTS OF THESE DECISIONS ON THE PUBLIC AS WELL AS BENEFITS THAT MAY BE IMPORTANT BUT ARE DIFFICULT TO QUANTIFY THROUGH STANDARD ECONOMIC ANALYSIS TECHNIQUES OUR EXPERTISE INCLUDES NON-MARKET VALUATION, BENEFIT-COST ANALYSIS, REGIONAL MODELING, AND OTHER TECHNIQUES NEEDED TO PROVIDE A MORE COMPLETE PICTURE OF OVERALL ECONOMIC IMPACT CLIMATE ECONOMICS BY ANY ACCOUNT, THE ECONOMIC COSTS OF CLIMATE CHANGE ARE EXPECTED TO BE STAGGERING ONE RECENT GLOBAL ASSESSMENT THAT ADDED THE SPECTER OF A DECADE LONG PULSE OF METHANE FROM THE MELTING ARCTIC TO STANDARD CLIMATE IMPACTS MODELS FOUND THAT NET COSTS OF CLIMATE CHANGE COULD RANGE FROM \$119 TO \$458 TRILLION DEPENDING UPON WHAT EMISSIONS SCENARIO UNFOLDS OUR ANALYSTS ADDRESS THE ECONOMICS OF CLIMATE CHANGE IN A NUMBER OF WAYS WE HELP EVALUATE THE TRUE COSTS OF ADDITIONAL FOSSIL FUEL DEVELOPMENT WE ESTIMATE CLIMATE CHANGE COSTS ON BOTH MARKET AND NONMARKET DIMENSIONS OF ECONOMIC WELLBEING AND WE HELP GOVERNMENTS AND COMMUNITIES IDENTIFY COST-EFFECTIVE ADAPTATION OPTIONS GREEN VS GRAY INFRASTRUCTURE INVESTMENTS IN GREEN INFRASTRUCTURE SOLUTIONS LIKE WETLANDS OFTEN PROVIDE ECONOMICALLY SUPERIOR WAYS TO ACHIEVE ENVIRONMENTAL QUALITY OUTCOMES THAN CONVENTIONAL INVESTMENTS IN GRAY INFRASTRUCTURE LIKE NEW WASTEWATER TREATMENT PLANTS TO HELP INVESTIGATE THE FINANCIAL AND ECONOMIC TRADEOFFS, CSE HELPED PIONEER GREEN VS GRAY ANALYSIS (GGA) GGA BUILDS ON STANDARD PUBLIC INVESTMENT ANALYSIS TO HELP DECISION MAKERS IDENTIFY THE LEAST COST OPTIONS FOR MITIGATING DISASTER RISK, ACHIEVING REGULATORY TARGETS, OR MAXIMIZING NET PUBLIC BENEFITS OF PUBLIC INFRASTRUCTURE CSE IS ASSISTING A GROWING NUMBER OF MUNICIPAL WATER PROVIDERS, LAND MANAGERS, AND BUSINESSES QUANTIFY THE BOTTOM LINE BENEFITS OF RESTORING WETLANDS, FORESTS, RIVERS AND COASTAL ECOSYSTEMS AS AN ALTERNATIVE TO EXPENSIVE TECHNOLOGICAL SOLUTIONS TO THEIR INFRASTRUCTURE NEEDS SUSTAINABILITY AN INCREASING NUMBER OF NATIONS, COMMUNITIES, ACADEMIC INSTITUTIONS AND BUSINESSES ARE COMMITTED TO THE OVERALL IDEA OF ENVIRONMENTAL, ECONOMIC, AND SOCIAL SUSTAINABILITY CSE HELPS DEFINE AND MEASURE SUSTAINABILITY WITH PRECISION USING STATE OF THE ART METRICS AND TECHNIQUES WE HELP IDENTIFY INITIATIVES THAT FOSTER SUSTAINABILITY AS WELL AS PRACTICES THAT ERODE NATURAL, HUMAN, BUILT, AND SOCIAL CAPITAL OVER TIME ACCOMPLISHMENTS IN 2015 INCLUDED DEFORESTATION, OREGON STYLEWITH OUR PARTNERS OREGON WILD AND WORLD RESOURCES INSTITUTE, CSE DOCUMENTED DEFORESTATION TRENDS IN OREGON ASSOCIATED WITH INDUSTRIAL LOGGING ACTIVITIES ON STATE AND PRIVATE FORESTLANDS OUR ANALYSIS FOUND THAT CLEARCUTTING FAR BEYOND THE RATE OF FOREST REGROWTH HAS RESULTED IN A NET LOSS OF OVER 500,000 ACRES OF FORESTS AND RESULTED IN A WIDE RANGE OF HARMFUL ENVIRONMENTAL IMPACTS TO OREGONS RIVERS, WILDLIFE, FISH AND SCENERY CLEARCUTTING OUR CARBON ACCOUNTSWITH OUR PARTNER GEOS INSTITUTE, WE RELEASED A REPORT, CLEARCUTTING OUR CARBON ACCOUNTS, THE FIRST OF ITS KIND, DOCUMENTING THE SIGNIFICANT GREENHOUSE GAS EMISSIONS ASSOCIATED WITH INDUSTRIAL FORESTRY IN OREGON OUR REPORT FOUND THAT INDUSTRIAL TIMBER HARVESTING IS THE SECOND LARGEST SOURCE OF GREENHOUSE GAS EMISSIONS IN THE STATE AFTER AUTO EMISSIONS, YET THESE EMISSIONS REMAIN UNCOUNTED THE OREGON GLOBAL WARMING COMMISSION CONCEDES THAT THIS IS A MAJOR ISSUE THAT NEEDS TO BE ADDRESSED AND CSE HAS NOW BEGUN WORK TO ENSURE THAT THE COMMISSION AND RELEVANT STATE AGENCIES FOCUS REGULATORY ATTENTION ON THIS SECTOR AND HELP TRANSFORM INDUSTRIAL FOREST PRACTICES FROM A NET SOURCE TO A NET SINK FOR CARBON EMISSIONS LIQUIDATION OF QUARTZ CREEK FORESTSCSE CONDUCTED A GLOBAL FOREST WATCH ANALYSIS OF LOGGING AND REGROWTH TRENDS IN THE LOWER QUARTZ CREEK WATERSHED, A SENSITIVE WATERSHED EAST OF EUGENE THE RESULTS ARE ALARMING OUR ANALYSIS REVEALS A PATTERN OF FOREST LIQUIDATION THAT WILL BE REFLECTED IN A WATERSHED LARGELY STRIPPED OF FOREST COVER FOR DECADES TO COME SINCE 2001, NEARLY 7,200 ACRES (2,913 HA) OF FOREST COVER (TREES AT LEAST 5 METERS HIGH WITH 30% CANOPY CLOSURE) HAVE BEEN LOST TO EXTENSIVE CLEARCUTTING WHILE ONLY 2,576 ACRES (1,043 HA) HAVE BEEN GAINED THROUGH NATURAL AFFORESTATION OR REFORESTATION IN OTHER WORDS, LOGGING HAS EXCEEDED FOREST REGROWTH BY A FACTOR OF 3 THE REPORT ALSO DISCUSSES FOREST COVER LOSS ASSOCIATED WITH THE CONVERSION OF NATURAL, ECOLOGICALLY DIVERSE FORESTS INTO INDUSTRIAL TREE PLANTATIONS, LOGGING ROADS, AND THE LOSS OF LONG-TERM PRODUCTIVITY FROM EROSION, LANDSLIDES, AND DEPLETION OF SOIL NUTRIENTS (Grants \$ 58,675) If this amount includes foreign grants, check here . . . ► ☐	28a	
29 SOLUTIONS FOR SUSTAINABILITY CSE WORKS WITH GOVERNMENTS, BUSINESS LEADERS, EDUCATORS AND NON-PROFITS TO DEVELOP INNOVATIVE POLICIES, NEW INDICATORS OF PROGRESS, AND INTERACTIVE ON-LINE TOOLS TO FOSTER THE TRANSITION TO A SUSTAINABLE ECONOMY WE PROMOTE POLICY SOLUTIONS BASED ON A NEW PARADIGM OF GROWTH CENTERED ON WELLBEING RATHER THAN AN EVER EXPANDING SCALE OF INDUSTRIAL ACTIVITY OUR PIONEERING WORK ON THE ECOLOGICAL FOOTPRINT AND GENUINE PROGRESS INDICATOR HELPS ESTABLISH THESE AND OTHER SUSTAINABILITY METRICS AS THE VANGUARDS FOR THE NEW ECONOMY OUR AWARD WINNING ONLINE TOOLS FOR MEASURING SUSTAINABILITY HAVE HELPED SPOTLIGHT THE BENEFICIAL IMPACTS OF LIFESTYLE CHANGES AND GREEN PRODUCTS OUR WORK ON SUSTAINABILITY SOLUTIONS INCLUDES POLICY INNOVATIONS MAKING A SWIFT AND EQUITABLE TRANSITION TO A SUSTAINABLE ECONOMY WILL REQUIRE A NEW SUITE OF POLICIES THAT ENCOURAGE INVESTMENT IN NATURAL AND HUMAN CAPITAL, LOCAL SELF RELIANCE, COOPERATION, SUSTAINABLE PRODUCTION AND CONSUMPTION, AND MANY OTHER FUNDAMENTAL SHIFTS FROM THE CONVENTIONAL ECONOMIC GROWTH MODEL CSE HELPS DEVELOP PUBLIC POLICY MECHANISMS LIKE TAX INCENTIVES, PUBLIC PROCUREMENT GUIDELINES, REGULATORY STANDARDS AND NEW INSTITUTIONS TO ENCOURAGE THIS TRANSITION WE HELP IDENTIFY AND DISSEMINATE INFORMATION ON BEST PRACTICES USING CASE EXAMPLES WORLDWIDE WE WORK COOPERATIVELY WITH PUBLIC OFFICIALS AT THE NATIONAL, STATE, AND LOCAL LEVELS TO DEVELOP POLICY INNOVATIONS THAT ARE FINE-TUNED TO LOCAL NEEDS AND CIRCUMSTANCES GENUINE PROGRESS INDICATOR THE GENUINE PROGRESS INDICATOR (GPI) IS ONE OF THE LEADING CANDIDATES FOR SUPPLEMENTING OR REPLACING GROSS DOMESTIC PRODUCT (GDP) AS AN OVERALL BAROMETER OF ECONOMIC WELLBEING TOGETHER WITH REDEFINING PROGRESS, CSE HELPED PIONEER ADVANCES TO THIS METRIC AND ITS APPLICATION TO ECONOMIC POLICY DECISIONS AT A VERY BASIC LEVEL, THE GPI IS DESIGNED TO ANSWER TWO FUNDAMENTAL QUESTIONS ABOUT ECONOMIC ACTIVITY (1) WHAT PORTION OF THAT ACTIVITY IS ACTUALLY MAKING US BETTER OFF, OR IN OTHER WORDS, RELATED TO TRUE ECONOMIC WELL-BEING AND (2) WHAT PORTION OF THAT ACTIVITY IS LIKELY TO BE SUSTAINABLE OVER THE LONG RUN? CSE IS WORKING TO PROMOTE USE OF THE GPI AT THE NATIONAL, STATE, AND LOCAL LEVELS, WORKING WITH PRACTITIONERS INTERNATIONALLY TO IMPROVE THE ACCURACY AND THEORETICAL VALIDITY OF THE GPI AND PIONEERING WAYS TO APPLY GPI IN POLICY SETTINGS ECOLOGICAL FOOTPRINT THE ECOLOGICAL FOOTPRINT IS ONE OF THE WORLDS MOST UBIQUITOUS AND RIGOROUS SUSTAINABILITY METRICS IT PROVIDES A SPATIAL MEASURE OF JUST HOW MUCH NATURE IS BEING APPROPRIATED TO SUPPORT OUR LIFESTYLES, PRODUCTION AND CONSUMPTION ACTIVITIES AND ASSIMILATE OUR WASTES CSE HELPS GOVERNMENTS, NON-PROFITS, UNIVERSITIES, AND BUSINESSES ADAPT THE ECOLOGICAL FOOTPRINT TO HELP MEASURE SUSTAINABILITY PERFORMANCE WE USE ECOLOGICAL FOOTPRINT ANALYSIS TO HELP IDENTIFY MEASURES THAT CAN REDUCE THEIR IMPACT ON THE PLANET SUSTAINABILITY ONLINE CENTER FOR SUSTAINABLE ECONOMY PROVIDES INTERACTIVE TOOLS FOR GOVERNMENT, BUSINESS, AND EDUCATORS SEEKING TO UTILIZE THE VAST POWER OF THE WEB TO PROMOTE SUSTAINABLE DECISION-MAKING AND ADVANCE ENVIRONMENTAL EDUCATION WE HOST ONE OF THE WORLDS MOST POPULAR ECOLOGICAL FOOTPRINT CALCULATORS TO HELP GUIDE SUSTAINABLE LIFESTYLE CHOICES WE DESIGN ECOLOGICAL FOOTPRINT CALCULATORS TO DEMONSTRATE THE BENEFITS OF GREEN PRODUCTS WE HELP DEVELOP AND MANAGE SUSTAINABILITY CHALLENGES FOR STUDENTS AND EMPLOYEES AND WE HAVE DESIGNED ON-LINE SUSTAINABILITY COURSES AND CURRICULUM MODULES ADDRESSING THE ECOLOGICAL FOOTPRINT, GPI, AND GREEN INFRASTRUCTURE ACCOMPLISHMENTS IN 2015 INCLUDED THE BENEFITS OF A PAY FOR PERFORMANCE APPROACH TO ENVIRONMENTAL SUBSIDIES CSE PRESIDENT JOHN TALBERTH AND OTHER RESEARCHERS FROM WORLD RESOURCES INSTITUTE PUBLISHED A PAPER IN THE PRESTIGIOUS JOURNAL ECOLOGICAL ECONOMICS DEMONSTRATING A WAY TO SIGNIFICANTLY IMPROVE THE COST EFFECTIVENESS OF FEDERAL SUBSIDIES FOR AGRICULTURAL BEST MANAGEMENT PRACTICES LIKE RIPARIAN BUFFER PROTECTION WE DEMONSTRATED THAT BY SWITCHING FROM A FIRST COME, FIRST SERVE PLATFORM FOR ALLOCATING SUBSIDIES TO ONE THAT IS BASED ON PAY-FOR-PERFORMANCE FEDERAL PROGRAM MANAGERS IN THE CHESAPEAKE BAY WATERSHED COULD ACHIEVE NUTRIENT REDUCTION GOALS AT HALF THE COST OR BETTER OR SECURE NUTRIENT REDUCTION LEVELS FIVE TIMES HIGHER FOR THE SAME AMOUNT OF PROGRAM FUNDING CLIMATE RISK BONDS IN 2015, CSE CONTINUED ITS WORK ON ITS CLIMATE RISK BOND POLICY TOOL AS A WAY TO INTERNALIZE THE PUBLIC FINANCIAL RISKS ASSOCIATED WITH FOSSIL FUEL INFRASTRUCTURE POLITICAL MOMENTUM AT THE INTERNATIONAL (PARIS ACCORDS), NATIONAL (FIGHTS OVER ARCTIC DRILLING), STATE (DISMAY WITH THE MANY EXTERNALIZED COSTS OF FRACKING AND EXTRACTION), AND LOCAL LEVELS (CATASTROPHIC ACCIDENTS AND SPILLS) HAS CREATED A NUMBER OF OPPORTUNITIES TO ADVANCE OUR WORK TO INTERNALIZE THE SOCIAL COSTS OF BOTH NEW AND EXISTING FOSSIL FUEL INFRASTRUCTURE IN DECISION-MAKING PROCESSES AND THEREBY HELP REMEDY A MAJOR MARKET FAILURE THAT LEADS TO OVERPRODUCTION OF FOSSIL FUELS THAT, ECONOMICALLY SPEAKING, ARE BEST LEFT IN THE GROUND CSE UPDATED OUR REPORT ON THE CONCEPT, WORKED WITH PARTNERS TO PROMOTE THE CONCEPT ON THE GROUND TO COMMUNITIES IN SEVERAL STATES, PREPARED LEGAL MEMOS ADDRESSING SOME OF THE POTENTIAL BARRIERS TO ADOPTION, AND EDUCATED OTHER NON-PROFITS AND FOUNDATIONS ABOUT THE FEASIBILITY AND DESIRABILITY OF THIS APPROACH OREGON FOREST COMMUNITIES COUNCILCSE LAUNCHED THE OREGON FOREST COMMUNITIES COUNCIL, A FIRST-EVER ALLIANCE OF BUSINESS VOICES, FAITH LEADERS, NON-PROFIT GROUPS AND OTHERS WHO COMPRISE THE VAST MAJORITY OF THE OREGON ECONOMY TO WORK TOGETHER AS A POWERFUL COALITION FOR THE MODERNIZATION OF OREGON'S FOREST PRACTICES ACT GENUINE PROGRESS INDICATOR 2 0 PILOT ACCOUNTS FOR THE US, MARYLAND, AND BALTIMOREGPI 2 0 REPRESENTS THE FIRST SIGNIFICANT UPGRADE TO THE GENUINE PROGRESS INDICATOR METHODS IN DECADES AFTER NEARLY A YEAR OF CONSULTATIONS WITH INTERNATIONAL EXPERTS CSE, WORKING IN COOPERATION WITH THE MARYLAND DEPARTMENT OF NATURAL RESOURCES AND RESEARCHERS AT PORTLAND STATE UNIVERSITY, PUBLISHED THE FIRST SET OF GPI 2 0 ACCOUNTS FOR THE US, MARYLAND, AND CITY OF BALTIMORE THE NEW METHODOLOGY WAS PRESENTED AT AN INTERNATIONAL ECOLOGICAL ECONOMICS CONFERENCE IN VANCOUVER, BC, AND IS NOW BEING DESCRIBED IN DETAIL IN A MANUSCRIPT CSE WILL SUBMIT FOR PUBLICATION IN THE SPRING OF 2016 ECOLOGICAL FOOTPRINT QUIZCSES ECOLOGICAL FOOTPRINT QUIZ AT MYFOOTPRINT ORG REMAINS ONE OF THE WORLDS MOST POPULAR ON-LINE SUSTAINABILITY TOOLS THIS YEAR, WE CONTINUED TO PROVIDE THE QUIZ TO ENVIRONMENTAL AND SUSTAINABILITY EDUCATORS ACROSS THE WORLD AS A CLASSROOM TOOL (Grants \$ 88,012) If this amount includes foreign grants, check here . . . ► ☐	29a	
30 ADVOCACY CSE IS DEDICATED TO PROMOTING BEST PRACTICES FOR FEDERAL, STATE AND LOCAL AGENCIES THAT ARE LEGALLY BOUND TO JUSTIFY THE ECONOMIC BASIS FOR THEIR DECISIONS AND DEMONSTRATE THAT THEY SERVE THE PUBLIC INTEREST TO THIS END, WE MONITOR, COMMENT AND IF NECESSARY CHALLENGE IN COURT, DECISIONS THAT AFFECT THE WELL BEING OF THE NATIONS ECONOMY AND ITS CITIZENS THESE INCLUDE DECISIONS RELATED TO LAND AND RESOURCE MANAGEMENT AND ECONOMIC POLICY WE ALSO HELP LEADERS IN CONGRESS, STATE LEGISLATURES AS WELL AS COUNTY AND CITY COUNCILS AND COMMISSIONS ANALYZE THE IMPACTS OF INNOVATIVE LEGISLATIVE APPROACHES TO SOLVING OUR ECONOMIC CHALLENGES OUR ADVOCACY INITIATIVES ARE GROUPED INTO THREE SEPARATE CATEGORIES LITIGATION CSE HOUSES A TEAM OF EXPERIENCED LAW FELLOWS AND EXPERT WITNESSES THAT CAN HELP ORGANIZATIONS HOLD PUBLIC AGENCIES ACCOUNTABLE FOR THEIR COMMITMENTS TO PROTECT THE ENVIRONMENT, FOSTER EQUITY, AND PROVIDE MEANINGFUL OPPORTUNITIES FOR PUBLIC PARTICIPATION WE HELP DEVELOP AND COORDINATE LITIGATION STRATEGIES THAT ADVANCE SUSTAINABILITY INITIATIVES AND GUARD AGAINST THREATS TO THE QUALITY OF OUR ENVIRONMENT AND ECONOMY OUR FELLOWS LITIGATE UNDER STATUES SUCH AS THE FEDERAL NATIONAL ENVIRONMENTAL POLICY ACT, ENDANGERED SPECIES ACT, NATIONAL FOREST MANAGEMENT ACT, CLEAN WATER ACT, FREEDOM OF INFORMATION ACT AND THEIR STATE LEVEL COUNTERPARTS OUR EXPERTS BOLSTER THEIR WORK BY SUPPLYING DECLARATIONS IN THE FIELDS OF ENVIRONMENTAL ECONOMICS, CONSERVATION BIOLOGY, AND PLANNING ADMINISTRATIVE PROCESSES PUBLIC DECISIONS AND PLANNING PROCESSES OFTEN REQUIRE EXTENSIVE INVOLVEMENT BY INTERESTED PARTIES AND THE EXPERTISE TO DECIPHER MOUNTAINS OF TECHNICAL INFORMATION CSES ENVIRONMENTAL LAW, ECONOMICS, AND ENVIRONMENTAL POLICY FELLOWS HELP ORGANIZATIONS BE EFFECTIVE IN ADMINISTRATIVE PROCESSES THAT ARE OFTEN EXCEEDINGLY COMPLEX WE PREPARE ADMINISTRATIVE LEVEL COMMENTS AND APPEALS ON BOTH A PROGRAMMATIC AND SITE-SPECIFIC BASIS, AND HELP ORGANIZATIONS DEVELOP SYSTEMS TO MONITOR UPCOMING PROJECTS LEGISLATIVE SUPPORT MAKING THE TRANSITION TO A SUSTAINABLE SOCIETY WILL REQUIRE INNOVATIVE LEGISLATIVE SOLUTIONS IN CONGRESS AND AT THE STATE AND LOCAL LEVELS CSE HELPS DEVELOP AND BUILD SUPPORT FOR THESE SOLUTIONS BY COMMENTING ON LEGISLATIVE LANGUAGE, PROVIDING COMPREHENSIVE ANALYSIS OF PROPOSALS, SPONSORING EDUCATIONAL FORUMS FOR LEGISLATORS, AND TESTIFYING IN HEARINGS WHILE WE DO NOT LOBBY FOR OR AGAINST SPECIFIC LEGISLATIVE PROPOSALS, OUR BROAD EXPERTISE IN ECONOMICS AND SUSTAINABILITY CAN HELP EVALUATE THE EFFICACY OF VARIOUS APPROACHES ACCOMPLISHMENTS IN 2015 SUCCESSFUL FIGHT AGAINST THE PEMBINA LIQUID PROPANE EXPORT PROPOSALWORKING WITH ALLIES IN THE CLIMATE ACTION COALITION AND OTHER GROUPS IN THE PORTLAND AREA, WE SUCCESSFULLY BLOCKED CONSTRUCTION OF THE PEMBINA PROPANE EXPORT TERMINAL A RECKLESSLY DANGEROUS PROJECT THAT WOULD HAVE BEEN THE LARGEST SINGLE BUSINESS INVESTMENT IN PORTLAND HISTORY CSE PROVIDED EXPERT TESTIMONY, GENERATED OP-EDS AND OTHER MEDIA, AND HELPED ORGANIZE PETITIONS TO PORTLAND MAYOR CHARLIE HALES AND THE CITY COUNCIL WITH STRONG GRASSROOTS ALLIES, WE HELPED GET MAYOR HALES TO DO AN ABOUT-FACE, OPPOSE THE TERMINAL, AND TRANSFORM HIMSELF INTO AN OUTSPOKEN ADVOCATE FOR CLEAN ENERGY FOSSIL FUEL INFRASTRUCTURE POLICY IN PORTLAND, OREGONCSE HELPED LEAD AN AGGRESSIVE PUSH FOR A COMPREHENSIVE FOSSIL FUEL EXPORT POLICY IN PORTLAND, OREGON OUR TEAM PROVIDED LEGAL RESEARCH, EXPERT POLICY ANALYSIS, AND TESTIMONY TO PORTLAND OFFICIALS OUR COLLECTIVE EFFORTS WERE REWARDED ON NOV 12, 2015, WHEN THE PORTLAND CITY COUNCIL VOTED 5-0 IN SUPPORT OF THE MOST AMBITIOUS FOSSIL FUEL EXPORT POLICY IN THE NATION, IF NOT THE WORLD WE THEN LAUNCHED A NEW CAMPAIGN, WITH ITS OWN WEBSITE AND FACEBOOK PAGE, PETITIONING ALL WEST COAST ELECTED OFFICIALS TO BRING AN END TO NEW FOSSIL FUEL INFRASTRUCTURE OUR SIGN-ON LIST IS GROWING AND NOW THERE ARE REQUESTS TO MAKE THIS PETITION NATIONAL ECOSYSTEM SERVICE VALUES OF MIDDLE CREEK, CHUITNA RIVER WATERSHED, ALASKAIN SUPPORT OF A PETITION TO RESERVE INSTREAM FLOW FOR THE MIDDLE CREEK TRIBUTARY OF THE CHUITNA RIVER, CSE CONDUCTED AN ECONOMIC ASSESSMENT OF THE ECOSYSTEM SERVICE VALUES OF THIS PRISTINE WATERSHED BY LAW, THE ALASKA DEPARTMENT OF NATURAL RESOURCES MUST TAKE THESE VALUES INTO CONSIDERATION WHEN DECIDING WHETHER OR NOT TO APPROVE THE CHUITNA COAL MINE PROJECT CSE FOUND THAT ECOSYSTEM SERVICE BENEFITS OF THE MIDDLE CREEK WATERSHED ARE LIKELY TO BE IN THE RANGE OF \$55 4 MILLION OVER \$134 2 MILLION EACH YEAR, OR A PRESENT VALUE OF \$1 4 BILLION TO \$3 5 BILLION OVER 50 YEARS THESE BENEFITS ARE VASTLY GREATER THAN ANY BENEFITS ASSOCIATED WITH DEVELOPING THE MINE (Grants \$ 48,896) If this amount includes foreign grants, check here . . . ► ☐	30a	

SCHEDULE A
(Form 990 or 990EZ)

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

2015

Open to Public Inspection

Name of the organization Center for Sustainable Economy	Employer identification number 36-4541988
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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 (Form 990 or 990-EZ))

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f

Enter the number of supported organizations

g

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii)EIN	(iii) Type of organization (described on lines 1- 9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants)						
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						
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						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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 VI)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
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 2015 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2014 Schedule A, Part II, line 14	15	
16a	33 1/3% support test—2015.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—2014.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—2015.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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	▶ ☐	
b	10%-facts-and-circumstances test—2014.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 VI 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 IIISupport 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)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	57,254	15,891	179,774	168,888	158,761	580,568
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	3,060	29,009	38,601			70,670
3Gross receipts from activities that are not an unrelated trade or business under section 513						0
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5The value of services or facilities furnished by a governmental unit to the organization without charge						0
6Total. Add lines 1 through 5	60,314	44,900	218,375	168,888	158,761	651,238
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						0
bAmounts 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						0
cAdd lines 7a and 7b						
8Public support. (Subtract line 7c from line 6.)						651,238

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
9Amounts from line 6	60,314	44,900	218,375	168,888	158,761	651,238
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4		6	15	14	39
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
cAdd lines 10a and 10b	4		6	15	14	39
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13Total support. (Add lines 9, 10c, 11, and 12.)	60,318	44,900	218,381	168,903	158,775	651,277
14First 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

15Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	99.990 %
16Public support percentage from 2014 Schedule A, Part III, line 15	16	99.990 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	0 010 %
18	Investment income percentage from 2014 Schedule A, Part III, line 17	18	0 010 %
19a	33 1/3% support tests—2015. 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—2014. 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

Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part II of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization’s directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization’s activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization’s directors or trustees during the tax year also a majority of the directors or trustees of each of the organization’s supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization’s tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization’s governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization’s officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization’s supported organizations have a significant voice in the organization’s investment policies and in directing the use of the organization’s income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization’s supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions) a ☐ The organization satisfied the Activities Test. Complete line 2 below. b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below. c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test Answer (a) and (b) below. a Did substantially all of the organization’s activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> b Did the activities described in (a) constitute activities that, but for the organization’s involvement, one or more of the organization’s supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization’s position that its supported organization(s) would have engaged in these activities but for the organization’s involvement.</i>	Yes	No
3 Parent of Supported Organizations Answer (a) and (b) below. a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i> b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

☐

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) ☐		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2015			
d From 2013.			
e From 2014.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2015 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2016. Add lines 3j and 4c			
8 Breakdown of line 7			
c Excess from 2013.			
d From 2014.			
e From 2015.			

Part VI **Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

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

2015

Open to Public
Inspection

Name of the organization Center for Sustainable Economy	Employer identification number 36-4541988
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990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of \$5,000 1	Donee's Name FOREST AGRICULTURE Donee's Address P O BOX 551754 KAPA'AU HI 96755 Relationship of Donee NONE Cash Amount Given \$52080
Other Expenses 1002	Office Expenses \$375
Other Expenses 1003	Information Technology \$2701
Other Expenses 1005	Travel \$7371
Other Expenses 1007	Conferences, Conventions, and Meetings \$1819
Other Expenses 1	BANK CHARGES AND FEES \$6201
Other Expenses 2	TELEPHONE/INTERNET \$3149
Other Expenses 3	DUES AND SUBSCRIPTIONS \$1636
Other Expenses 5	BOARD EXPENSES \$416