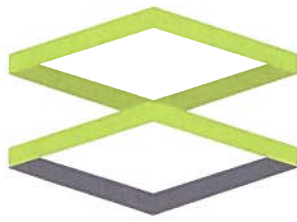


**AGRISAFE NETWORK, INC.
FINANCIAL STATEMENTS - INCOME TAX BASIS
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2014 AND
INDEPENDENT ACCOUNTANTS' REVIEW REPORT**



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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
AgriSafe Network, Inc.

We have reviewed the accompanying statement of financial position - income tax basis of AgriSafe Network, Inc. (an Iowa non-profit corporation) as of December 31, 2014 and the related statement of activities - income tax basis for the year then ended and the related note to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting; this includes determining that the income tax basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances and implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the income tax basis of accounting. We believe that the results of our procedures provide a reasonable basis for our report.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the income tax basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the income tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Winter, Stave & Co., LLP

December 14, 2015
Spencer, Iowa

AGRISAFE NETWORK, INC.
STATEMENT OF FINANCIAL POSITION - INCOME TAX BASIS
DECEMBER 31, 2014

ASSETS

Cash	<u>\$123,544</u>
TOTAL CASH	123,544
EQUIPMENT:	
Computer	1,874
Less accumulated depreciation	<u>(31)</u>
TOTAL EQUIPMENT - NET	<u>1,843</u>
 TOTAL ASSETS	 <u>\$125,387</u>

LIABILITIES AND NET POSITION

Miscellaneous payable	<u>\$ 758</u>
TOTAL LIABILITIES	758
 Unrestricted net position	 <u>124,629</u>
 TOTAL LIABILITIES AND NET POSITION	 <u>\$125,387</u>

AGRISAFE NETWORK, INC.
STATEMENT OF ACTIVITIES - INCOME TAX BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

SUPPORT AND REVENUE:

Grant income	\$342,003	
Miscellaneous income	375	
Interest income	363	
Membership dues and contributions	7,167	
Safety product sales	<u>2,035</u>	
TOTAL SUPPORT AND REVENUE		\$351,943

EXPENSES:

Program Services:		
Training and technical assistance	100,261	
Resource development	131,188	
Communications and public relations	<u>75,216</u>	
Total Program Services	<u>306,665</u>	
Supporting Services:		
Management and General:		
Contract labor	63,464	
Legal and accounting	12,201	
Board of directors travel	2,044	
Staff travel	2,159	
Office and postage expense	6,428	
Insurance	3,734	
Telephone	2,678	
Memberships to organizations	1,665	
Depreciation expense	<u>31</u>	
Total Supporting Services	<u>94,404</u>	
TOTAL EXPENSES		<u>401,069</u>

DECREASE IN NET POSITION (49,126)

NET POSITION AT BEGINNING OF YEAR 173,755

NET POSITION AT END OF YEAR \$124,629

AGRISAFE NETWORK, INC.
NOTE TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

AgriSafe Network, Inc. is a national membership organization representing rural-based hospitals, health clinics, and county health departments that provides preventative occupational health services for the farming community.

Basis of Accounting

The accompanying financial statements have been prepared on the basis of accounting used for income tax reporting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenue is recognized when received rather than when earned, and expenses are recognized when paid with cash and credit card rather than when the obligation is incurred.

Equipment

Equipment is reported at cost and are depreciated using the straight-line method over the estimated useful lives of the assets.

Use of Estimates

The preparation of financial statements in conformity with the income tax basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Support and Revenue

AgriSafe Network, Inc. receives its grant and contract support primarily from businesses associated with agriculture and foundations. AgriSafe Network, Inc. received 97% of its support from three organizations.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code and is not classified as a "private foundation" and is considered a public charity by the Internal Revenue Service, therefore no provision for federal or state income taxes has been recorded.

Concentration of Credit Risk

At December 31, 2014, AgriSafe Network, Inc. had no bank deposits in excess of federally insured limits.

Subsequent Events

Management has evaluated subsequent events through the date of the Independent Accountants' Review Report, which is the date the financial statements were available to be issued.