

BEYOND PESTICIDES
FINANCIAL STATEMENTS
DECEMBER 31, 2025

BEYOND PESTICIDES

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Beyond Pesticides
Washington, DC

Opinion

We have audited the accompanying financial statements of Beyond Pesticides (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Beyond Pesticides as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Beyond Pesticides and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Beyond Pesticides' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Beyond Pesticides' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Beyond Pesticides' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



KRONZEK, FISHER & LOPEZ, PLLC
Washington, DC
April 29, 2026

BEYOND PESTICIDES
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

<u>ASSETS</u>	
CURRENT ASSETS	
Cash and cash equivalents	\$ 716,535
Investments	2,429,477
Receivables	65,000
Prepaid expenses	4,821
	3,215,833
TOTAL CURRENT ASSETS	
PROPERTY AND EQUIPMENT	
Land, building & bldg improvements	1,101,470
Furniture & equipment	159,544
	1,261,014
Less: accumulated depreciation	698,194
	562,820
NET PROPERTY AND EQUIPMENT	
OTHER ASSETS	
Unamortized loan costs	1,870
	1,870
TOTAL ASSETS	
	\$ 3,780,523
<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES	
Accounts payable and accrued expenses	\$ 44,171
Mortgages payable - current	20,966
	65,137
TOTAL CURRENT LIABILITIES	
LONG-TERM LIABILITIES	
Tenant security deposits	4,963
Mortgages payable - long-term (net of current)	577,704
	582,667
TOTAL LONG-TERM LIABILITIES	
TOTAL LIABILITIES	
	647,804
NET ASSETS	
Without donor restrictions	
Undesignated	\$ 1,472,016
Designated by the Board for operating reserve	175,363
	1,647,379
With donor restrictions	
Purpose restrictions	1,485,340
	1,485,340
TOTAL NET ASSETS	
	3,132,719
TOTAL LIABILITIES AND NET ASSETS	
	\$ 3,780,523

See accompanying notes to financial statements.

BEYOND PESTICIDES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
Grants & contributions	\$ 996,556	\$ 60,000	\$ 1,056,556
In-kind contributions	190,921	-	190,921
Membership dues	3,373	-	3,373
Publication sales	4,062	-	4,062
Rental income	63,349	-	63,349
Net investment income/(loss)	143,345	-	143,345
Other income	386	-	386
	<u>1,401,992</u>	<u>60,000</u>	<u>1,461,992</u>
Net assets released from: Satisfaction of program restrictions	194,927	(194,927)	-
Total revenue	<u>1,596,919</u>	<u>(134,927)</u>	<u>1,461,992</u>
EXPENSES			
Program Services			
Community P & A	635,186	-	635,186
Organic	696,369	-	696,369
Total program expenses	<u>1,331,555</u>	<u>-</u>	<u>1,331,555</u>
Support Services			
General & Administrative	166,624	-	166,624
Fundraising	18,194	-	18,194
Total expenses	<u>1,516,373</u>	<u>-</u>	<u>1,516,373</u>
CHANGE IN NET ASSETS	80,546	(134,927)	(54,381)
Beginning net assets	<u>1,566,833</u>	<u>1,620,267</u>	<u>3,187,100</u>
Ending net assets	<u>\$ 1,647,379</u>	<u>\$ 1,485,340</u>	<u>\$ 3,132,719</u>

See accompanying notes to financial statements.

BEYOND PESTICIDES
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Community P & A	Organic	Total Program	General & Admin.	Fund- Raising	Total Expenses
Salaries, payroll txs & benefits	\$ 313,606	\$ 312,104	\$ 625,710	\$ 61,373	\$ 10,441	\$ 697,524
Printing & duplic.	1,741	1,741	3,482	482	-	3,964
Postage & shipping	1,621	1,620	3,241	-	-	3,241
Supplies	1,782	1,782	3,564	-	-	3,564
Travel & subsist.	9,626	1,649	11,275	-	-	11,275
Consultants	186,152	283,054	469,206	4,717	3,057	476,980
Legal & accounting fees	45,880	45,520	91,400	10,156	-	101,556
Conference & meetings	24,201	-	24,201	-	-	24,201
Telephone	10,884	10,884	21,768	-	-	21,768
Utilities	4,091	4,072	8,163	3,583	130	11,876
Security	1,025	1,019	2,044	1,836	45	3,925
Interest expense	9,514	9,446	18,960	11,780	468	31,208
Real estate taxes	7,958	7,922	15,880	35,129	252	51,261
Repairs & maintenance	5,769	5,743	11,512	6,448	188	18,148
Insurance	4,449	5,035	9,484	1,626	187	11,297
Publications & sub.	3,310	1,235	4,545	429	-	4,974
License & reg.	-	-	-	111	3,186	3,297
Bank and c.c. fees	1,886	1,877	3,763	315	61	4,139
Depreciation & amort.	1,166	1,141	2,307	28,140	179	30,626
Miscellaneous	525	525	1,050	499	-	1,549
Totals	\$635,186	\$696,369	\$1,331,555	\$166,624	\$18,194	\$ 1,516,373

See accompanying notes to financial statements.

BEYOND PESTICIDES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

Cash flows from operating activities:	
Cash received from grants & contributions	\$1,044,353
Rent received from tenant	59,712
Interest & dividends received	140,106
Cash received from other activities	7,821
Cash paid to employees and vendors	(1,293,300)
Net cash used by operating activities	<u>(41,308)</u>
Cash flows from investing activities:	
Purchase of fixed assets	(24,576)
Cash received from redemption of certificates of deposits & stocks	3,531,157
Cash used to purchase certificates of deposits	(3,050,000)
Net cash provided by investing activities	<u>456,581</u>
Cash flows from financing activities:	
Mortgage principal payments	(19,922)
Net cash used by financing activities	<u>(19,922)</u>
Net increase/(decrease) in cash and cash equivalents	395,351
Cash and cash equivalents - January 1, 2025	<u>321,184</u>
Cash and cash equivalents - December 31, 2025	<u><u>\$716,535</u></u>
Reconciliation of decrease in net assets to net cash used by operating activities:	
Decrease in net assets	(\$54,381)
Adjustments to reconcile decrease in net assets to net cash used by operating activities:	
Depreciation & amortization	30,626
Net decrease in accrued Interest income on certificates of deposits	28,385
Net realized & unrealized gain on investments	(31,624)
Donated stock	(7,203)
Changes in assets and liabilities:	
Increase in receivables	(5,000)
Increase in prepaid expenses	(277)
Increase in accounts payable and accrued expenses	1,803
Decrease in deferred revenue	(3,400)
Decrease in tenant security deposit	(237)
Net cash used by operating activities	<u><u>(\$41,308)</u></u>

See accompanying notes to financial statements.

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

NOTE 1 - ORGANIZATION

Beyond Pesticides is a non-profit organization, incorporated in the District of Columbia in 1985 and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, but is subject to unrelated business income tax. The organization is a publicly supported organization under Section 509(a)(1) of the Internal Revenue Code and Subsection 170(b)(A)(vi).

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The financial statements of the Organization have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America for not-for-profit organizations.

Revenue Recognition – Grants and contributions are recognized when an unconditional grant or contribution has been awarded, or when the organization has satisfied the requirements of the condition. All grants and contributions are considered to be available for use at the discretion of the organization unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as donor-restricted support that increases the net assets with donor restrictions class.

Memberships are effectively contributions and there is no liability for future services associated with received membership dues, therefore, all dues are recognized as revenue as received. All other program service revenue is recognized as earned.

The organization recognizes contract revenue when the identified performance obligations of the underlying contract have been satisfied. If revenue is received in advance of satisfying the contractual performance obligations, that revenue is recorded as deferred revenue in the statement of financial position.

Net Assets – Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantors) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve.

Net Asset With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Property and equipment - Property and equipment over \$1,000 are recorded at cost. Depreciation on office furnishings and equipment is determined by the straight-line method based on estimated useful lives of three to seven years. Depreciation on building and improvements is determined by the straight-line method based on estimated useful lives of thirty-nine years. Loan costs incurred to refinance the building are being amortized over the 15-year life of the loan.

Cash and Cash Equivalents – The organization considers cash and cash equivalents to be highly liquid investments with original maturities at time of purchase of less than 90 days.

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value of Financial Instruments - The financial instruments of the organization are reported on the statement of financial position at market or fair values, or at carrying amounts that approximate fair values because of the short maturity of the instruments. See Note 11 for a description of financial instruments carried at fair value.

Investments – The organization reports under ASC 320 Investments Debt & Equity Securities Under ASC 320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Functional expenses – The costs of program and supporting service activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among programs and supporting services benefited.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 - RETIREMENT PLAN

The organization began a 403 (b) plan effective July 1, 1992, amended effective January 1, 2009. In this plan, the organization contributes 3% of all eligible employee's compensation with vesting at 33.33% first year, 66.66% the second year, and 100% the third year. The retirement expense for the year ending December 31, 2025 was \$17,566, which is comprised of employer contributions.

NOTE 4 - NET ASSETS WITH DONOR RESTRICTIONS

Net Assets With Donor Restrictions are available for the following purposes:

Pesticide Information/Network (P&A) - A Sense of Wonder Film	\$ 23,927
Pesticide Information/Network (P&A) - Fund for Independent Science	107,115
Pesticide Information/Network (P&A) – GMO Need to Know MD	200
Pesticide Information/Network (P&A) – SWAP Project	966,714
Pesticide Information/Network (P&A) – Pollinator Protection Network	91,931
Pesticide Information/Network (P&A) – Hawaii	226,088
Pesticide Information/Network (P&A) – Beyond Pesticides Minnesota	39
Pesticide Information/Network (P&A) – Herbicide Free UC	2,133
Pesticide Information/Network (P&A) – Bee Safe Minneapolis	500
Pesticide Information/Network (P&A) – Hawaii COVID-19 Food Hub Project	26,325
Hawaii Organic Land Management	<u>40,368</u>
Total	\$1,485,340

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2025

NOTE 4 – NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets were released from donor restrictions by incurring expenses or satisfying the purpose of the restrictions specified by donors as follows:

Pesticide Information/Network (P&A) – Fund for Independent Science	\$ 27,437
Pesticide Information/Network (P&A) - A Sense of Wonder Film	688
Pesticide Information/Network (P&A) – SWAP Project	49,500
Pesticide Information/Network (P&A) – Pollinator Protection Network	57,302
Pesticide Information/Network (P&A) – Other	40,000
Organic	<u>20,000</u>
Total	\$ 194,927

NOTE 5 – RENTAL ACTIVITY

The organization leased the first floor of its three-story building under two separate leases in 2025.

Suite 1A was rented under a lease term extended through July 31, 2027. There are no contingencies or passthrough obligations for this tenant.

Suite 1B was rented under a lease term expiring April 30, 2025. A new lease was effective May 1, 2025 through April 30, 2028. Suite 1B tenant will also pay as additional rent its pro-rata share of operating expenses of the building.

Options to extend or terminate the leases must be mutually agreed upon.

2025 Gross rental income	\$63,349
2025 Net rental loss	(23,907)

Net minimum future rental cash flows on current leases are as follows -

	<u>Base rental income</u>
2026	60,356
2027	50,741
2028	12,000

NOTE 6 – CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the organization to significant concentrations of credit risk consist of cash and cash equivalents, and investments. The organization maintains cash deposit and transaction accounts, along with investments, with various financial institutions and these values, from time to time, exceed insurable limits under the Federal Deposit Insurance Corporation (FDIC) and Securities Investor Protection Corporation (SIPC). The organization has not experienced any credit losses on its cash and cash equivalents, and investments to date as it relates to FDIC and SIPC insurance limits.

Management has made a concerted effort to maintain accounts in multiple financial institutions so that the majority of the cash and cash equivalents fall within the insurable FDIC limits, per financial institution. In addition, management periodically assesses the financial condition of these financial institutions and believes that the risk of credit loss is minimal.

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2025

NOTE 7 - RELATED PARTY

A Board Member's company was compensated as a contractor for services performed on programs of the organization during the year. The payments totaling \$49,500 made to the Board Member's company and are recognized as an expense on these financial statements under consultants.

NOTE 8 - BOARD DESIGNATED FUNDS

The Board of Directors designated \$50,000 in May 2001 to be set aside into an operating reserve, which is to be invested by an investment committee appointed by the Board of Directors. It is to serve as an emergency fund, with funds to be disbursed only if it is to assure the survival of the organization. However, the Board does have the legal right to authorize the spending of these funds at any time. Since May 2001, an additional \$125,363 has been added to the fund, consisting of \$34,756 in donated securities and \$90,607 in net investment revenue.

NOTE 9 - MORTGAGE PAYABLE

The organization purchased the building, which it had been leasing, on June 28, 2002 for \$1,000,000. The total cost, including closing costs, to purchase the building was \$1,020,168, and is included in Land, building & bldg improvements in the Statement of Financial Position. The organization refinanced its mortgage on November 14, 2018 as follows:

Promissory note of \$720,000 due to Branch Banking and Trust Company at an interest rate of 5.050% (computed on a 365/360 basis) with monthly payments of \$4,261. The balloon date is November 14, 2033 and is based on a 180-month balloon with a 300-month amortization.

Future scheduled maturities of long-term debt approximate to be as follows:

Years ending December 31:	
2026	\$ 20,966
2027	22,065
2028	23,141
2029	24,435
2030	25,715
Thereafter	<u>482,348</u>
Total	<u>\$ 598,670</u>

NOTE 10 - PROGRAM SERVICES

The following program services are included in the accompanying statements of activities.

Community P&A – provides information on request from the public & media for assistance on pesticides and available alternative methods.

Organic – educate on the organic model in local, state and federal programs that manage land and buildings and advance a “green” or sustainable economy that embraces the precautionary principle.

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2025

NOTE 10 – PROGRAM SERVICES (CONTINUED)

The organization continues to hold its annual conference virtually. Members, the public and advocates are educated concerning pesticide law, information, protection & alternatives at its conference. The expenses of the conference are included in its program services.

NOTE 11 – FAIR VALUE MEASUREMENTS

The organization follows FASB ASC 820-10 for financial assets (and liabilities) measured on a recurring basis, as amended. FASB ASC 820-10 clarifies fair value, establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. FASB ASC 820-10 emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820-10 established a fair value hierarchy based upon the transparency of the inputs to the valuation of an asset or liability. These inputs may be observable, whereby the market participant assumptions are developed based on market data obtained from independent sources, and unobservable, whereby assumptions about market participant assumptions are developed by the reporting entity based on the best information available in the circumstances. The three levels of the fair value hierarchy under FASB ASC 820-10 are described as follows:

Level 1 – inputs based on quoted prices (unadjusted) in active markets for identical assets or liabilities accessible at the measurement date.

Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset and liability, either directly or indirectly, through corroboration with observable market data (market corroborated inputs).

Level 3 – unobservable inputs for the asset or liability including inputs that reflect the reporting entity's own assumptions in determining the fair value measurements.

The following table summarizes the Organization's assets and liabilities measured at fair value on a recurring basis as of December 31, 2025:

Assets Measured at Fair Value

<u>Description</u>	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical (Level 1)</u>
Certificate of Deposits	\$2,429,477	\$2,429,477

The Organization used the following methods and significant assumptions to estimate fair value for assets and liabilities recorded at fair value.

Certificate of Deposits are measured using quoted market prices for identical assets in active markets.

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2025

NOTE 12 – IN-KIND CONTRIBUTIONS

The Organization's financial statements include in-kind contributions in the form of donated services received from a Board member during the fiscal year. The value of these services were estimated at current mark rates to be \$190,921, and the related income and expenses are recognized in the financial statements respectively as In-kind contributions and Consultants under the program Organic.

Contributed services need to be recorded when they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

NOTE 13 - LIQUIDITY

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts not available include amounts set aside for as an emergency fund in the board designated fund, that could be drawn upon if the governing board approves of the action.

Financial assets, at year end	\$3,211,012
Less those unavailable for general expenditures within one year due to:	
Restriction by donor for purpose	(1,485,340)
Board Designations:	
Primarily as an emergency fund	<u>(175,363)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$1,550,309</u>

As part of its liquidity management plan, the organization invests cash in excess of daily requirements in CDs and savings accounts. Occasionally, the Board designates a portion of any operating surplus to its operating reserve.

NOTE 14 – INCOME TAXES

The organization is exempt from income taxes on exempt activities under Internal Revenue Code 501 (c) (3) and applicable DC statutes. The organization does have tax liability on unrelated business activity. The Organization follows FASB ASC 740 Income Taxes the authoritative guidance relating to accounting for uncertainty in income taxes. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and de-recognition of tax positions taken or expected to be taken in a tax return. The Organization performed an evaluation of uncertain tax positions for the year ended December 31, 2025 and determined that there were no matters that would require recognition in the financial statements, or which may have any effect on its tax-exempt status. As of December 31, 2025, the statute of limitations for tax years 2022 through 2024 remains open with federal and DC authorities.

NOTE 15 – SUBSEQUENT EVENTS

The organization's management has evaluated subsequent events through April 29, 2026, the date the financial statements were available to be issued. There were no subsequent events identified through April 29, 2026.