

**BEYOND PESTICIDES  
FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

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**KRONZEK, FISHER & LOPEZ, PLLC**  
*Certified Public Accountants*

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, 2021, and the related statements of activities 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, 2021, 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*  
KRONZEK, FISHER & LOPEZ, PLLC  
Washington, DC  
May 2, 2022

BEYOND PESTICIDES

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2021

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 1,134,658
Investments	1,914,686
Receivables	175,000
Prepaid expenses	<u>5,453</u>

TOTAL CURRENT ASSETS 3,229,797

PROPERTY AND EQUIPMENT

Land, building & bldg improvements	1,072,830
Furniture & equipment	<u>141,072</u>
	1,213,902
Less: accumulated depreciation	<u>581,542</u>

NET PROPERTY AND EQUIPMENT 632,360

OTHER ASSETS

Unamortized loan costs	<u>2,885</u>
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TOTAL ASSETS \$ 3,865,042

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 78,849
Deferred revenue	43,100
Mortgages payable - current	<u>17,095</u>

TOTAL CURRENT LIABILITIES 139,044

LONG-TERM LIABILITIES

Tenant security deposits	5,600
Mortgages payable - long-term (net of current)	<u>655,424</u>

TOTAL LONG-TERM LIABILITIES 661,024

TOTAL LIABILITIES 800,068

NET ASSETS

Without donor restrictions		
Undesignated	\$ 1,832,164	
Designated by the Board for operating reserve	155,047	
Invested in property and equipment, net of related debt	<u>(40,159)</u>	1,947,052

With donor restrictions		
Purpose restrictions		<u>1,117,922</u>

TOTAL NET ASSETS 3,064,974

TOTAL LIABILITIES AND NET ASSETS \$ 3,865,042

See accompanying notes to financial statements.

BEYOND PESTICIDES  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE</b>			
Grants & contributions	\$ 1,252,722	\$ 891,638	\$ 2,144,360
Contract revenue	30,000	-	30,000
Membership dues	2,977	-	2,977
Publication sales	10,053	-	10,053
Rental income	67,350	-	67,350
Net investment income/(loss)	(678)	-	(678)
Settlement payouts (See Note 14)	100,000	-	100,000
Other income	673	-	673
	<u>1,463,097</u>	<u>891,638</u>	<u>2,354,735</u>
Net assets released from:			
Satisfaction of program restrictions	585,590	(585,590)	-
Total revenue	<u>2,048,687</u>	<u>306,048</u>	<u>2,354,735</u>
<b>EXPENSES</b>			
Program Services			
Community P & A	636,964	-	636,964
Organic	843,751	-	843,751
Total program expenses	<u>1,480,715</u>	<u>-</u>	<u>1,480,715</u>
Support Services			
General & Administrative	126,717	-	126,717
Fundraising	53,505	-	53,505
Total expenses	<u>1,660,937</u>	<u>-</u>	<u>1,660,937</u>
CHANGE IN NET ASSETS	387,750	306,048	693,798
Beginning net assets	<u>1,559,302</u>	<u>811,874</u>	<u>2,371,176</u>
Ending net assets	<u>\$ 1,947,052</u>	<u>\$ 1,117,922</u>	<u>\$ 3,064,974</u>

See accompanying notes to financial statements.

BEYOND PESTICIDES  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Community P & A	Organic	Total Program	General & Admin.	Fund- Raising	Total Expenses
Salaries, payroll taxes & benefits	\$ 285,735	\$ 450,474	\$ 736,209	\$ 43,150	\$ 37,726	\$ 817,085
Printing & duplic.	12,389	26,040	38,429	25	1,225	39,679
Postage & shipping	1,825	4,082	5,907	-	456	6,363
Supplies	958	1,337	2,295	1,474	-	3,769
Travel & subsist.	22,998	1,236	24,234	-	-	24,234
Conferences/meetings	-	12	12	-	-	12
Consultants	193,575	272,154	465,729	10,047	5,877	481,653
Legal & accounting fees	26,042	23,957	49,999	26,297	-	76,296
Telephone	10,283	14,134	24,417	-	-	24,417
Utilities	2,189	2,382	4,571	2,220	291	7,082
Security	822	886	1,708	977	95	2,780
Interest expense	9,434	10,636	20,070	12,892	1,924	34,886
Real estate taxes	13,939	15,139	29,078	16,969	2,171	48,218
Repairs & maintenance	3,880	4,189	8,069	1,053	533	9,655
Insurance	1,993	2,214	4,207	1,336	315	5,858
Publications & sub.	746	842	1,588	-	-	1,588
License & reg.	-	-	-	10	889	899
Bank and c.c. fees	2,228	2,430	4,658	348	283	5,289
Grant expense	37,552	-	37,552	-	-	37,552
Depreciation & amort.	9,666	10,741	20,407	9,314	1,720	31,441
Miscellaneous	710	866	1,576	605	-	2,181
Totals	<u>\$636,964</u>	<u>\$843,751</u>	<u>\$1,480,715</u>	<u>\$126,717</u>	<u>\$53,505</u>	<u>\$ 1,660,937</u>

See accompanying notes to financial statements.

BEYOND PESTICIDES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021

Cash flows from operating activities:	
Cash received from grants & contributions	\$1,884,346
Cash received from tenant	70,450
Interest & dividends received	6,630
Cash received from other activities	183,703
Cash paid to employees and vendors	<u>(1,417,053)</u>
Net cash provided by operating activities	728,076
Cash flows from investing activities:	
Purchase of fixed assets	(2,202)
Cash received from redemption of certificate of deposits & stocks	3,500,244
Cash used to purchase certificates of deposits	<u>(4,484,226)</u>
Net cash used by investing activities	(986,184)
Cash flows from financing activities:	
Mortgage principal payments	<u>(16,243)</u>
Net cash used by financing activities	<u>(16,243)</u>
Net increase/(decrease) in cash and cash equivalents	(274,351)
Cash and cash equivalents - January 1, 2021	<u>1,409,009</u>
Cash and cash equivalents - December 31, 2021	<u><u>\$1,134,658</u></u>

Reconciliation of increase in net assets to net cash provided by operating activities:

Increase in net assets	\$693,798
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation & amortization	31,441
Net realized & unrealized loss on investments	7,308
Donated stock	(9,138)
Changes in assets and liabilities:	
Increase in receivables	(79,484)
Increase in prepaid expenses	(417)
Increase in accounts payable and accrued expenses	41,468
Increase in deferred revenue	<u>43,100</u>
Net cash provided by operating activities	<u><u>\$728,076</u></u>

See accompanying notes to financial statements.



BEYOND PESTICIDES  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**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.

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.

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.

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2021

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 require 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, 2021 was \$19,481, 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	\$ 24,884
Pesticide Information/Network (P&A) - Fund for Independent Science	105,608
Pesticide Information/Network (P&A) – GMO Need to Know MD	200
Pesticide Information/Network (P&A) – SWAP Project	362,240
Pesticide Information/Network (P&A) – Pollinator Protection Network	5,250
Pesticide Information/Network (P&A) – Hawaii	85,148
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	14,500
Pesticide Information/Network (P&A) – Hawaii COVID-19 Food Hub Project	26,325
Hawaii Organic Land Management	48,511
Organic Eye	<u>443,084</u>
Total	\$1,117,922

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2021

**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) - Beyond Pesticides Ohio	\$ 18,421
Pesticide Information/Network (P&A) - A Sense of Wonder Film	100
Pesticide Information/Network (P&A) - Fund for Independent Science	52,645
Pesticide Information/Network (P&A) – SWAP Project	47,094
Pesticide Information/Network (P&A) – Pollinators	56,984
Pesticide Information/Network (P&A) – Pollinator Protection Network	9,750
Pesticide Information/Network (P&A) – Herbicide Free UC	37,552
Pesticide Information/Network (P&A) – Hawaii	2,996
Pesticide Information/Network (P&A) – Other	40,000
Hawaii Organic Land Management	1,489
Organic Eye	188,836
Organic - Other	<u>129,723</u>
Total	\$ 585,590

**NOTE 5 – CONCENTRATION OF CREDIT RISK**

The organization did maintain cash balances in excess of \$250,000 in accounts during the fiscal year, which are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2021, the organization's cash balance in excess of FDIC insurance totaled \$99,020. Management periodically assesses the financial condition of the financial institutions and believes that the risk of any credit loss is minimal.

**NOTE 6 - 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 \$40,893 made to the Board Member's company were at arms-length and are recognized as an expense on these financial statements under Consultants.

**NOTE 7 - 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 \$105,047 has been added to the fund, consisting of \$34,756 in donated securities and \$70,291 in net investment revenue.

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2021

**NOTE 8 - 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:

2022	\$ 17,095
2023	17,991
2024	18,841
2025	19,922
2026	20,966
Thereafter	<u>577,704</u>

Total                      \$ 672,519

**NOTE 9 – OTHER COMMITMENTS AND CONTINGENCIES**

Postage machine lease – The organization leases a postage machine under a 63-month, non-cancelable lease as of December 2018. Quarterly payments are \$242.

**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.

Due to the ongoing pandemic, the organization held 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

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2021

**NOTE 11 – FAIR VALUE MEASUREMENTS (CONTINUED)**

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, 2021:

Assets Measured at Fair Value

Description	Fair Value	Quoted Prices in Active Markets for Identical (Level 1)
Certificate of Deposits	<u>\$1,914,686</u>	<u>\$1,914,686</u>
Total	\$1,914,686	\$1,914,686

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

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

**NOTE 12 - DONATED SERVICES**

The organization received donated services from a Board member during the year. The value of these services totaled \$171,392 for the year ended December 31, 2021. The income and related expense of these donated services are recognized on these financial statements respectively under contributions and consultants.

BEYOND PESTICIDES

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2021

**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	\$3,224,344
Less those unavailable for general expenditures within one year due to:	
Restriction by donor for purpose	(1,117,922)
Board Designations:	
Primarily as an emergency fund	<u>(155,047)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$1,951,375</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 – SETTLEMENT PAYOUTS**

The organization received lump sum payouts from lawsuits, as plaintiffs, concerning deceptive advertising against the public.

**NOTE 15 – 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, 2021 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, 2021, the statute of limitations for tax years 2018 through 2020 remains open with federal and DC authorities.

**NOTE 16 – SUBSEQUENT EVENTS**

The organization's management has evaluated subsequent events through May 2, 2022, the date the financial statements were available to be issued. There were no subsequent events identified through May 2, 2022, except for the one noted below.

Organic Eye, a program of Beyond Pesticides, became a separate organization effective February 28, 2022. \$443,084 of Beyond Pesticides' net assets with donor restrictions at year end were restricted for Organic Eye as listed in Note 4 above.