

**AMERICAN SOCIETY OF AGRONOMY,
SOIL SCIENCE SOCIETY OF AMERICA,
CROP SCIENCE SOCIETY OF AMERICA,
ALLIANCE OF CROP, SOIL AND ENVIRONMENTAL
SCIENCE SOCIETIES, AND AGRONOMIC
SCIENCE FOUNDATION**

**COMBINED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2022 AND 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

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**AMERICAN SOCIETY OF AGRONOMY, SOIL SCIENCE SOCIETY OF AMERICA,
CROP SCIENCE SOCIETY OF AMERICA, ALLIANCE OF CROP, SOIL AND
ENVIRONMENTAL SCIENCE SOCIETIES, AND AGRONOMIC SCIENCE FOUNDATION
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YEARS ENDED DECEMBER 31, 2022 AND 2021**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
American Society of Agronomy, Soil Science Society of America,
Crop Science Society of America, Alliance of Crop, Soil and
Environmental Science Societies, and Agronomic Science Foundation
Madison, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying combined financial statements of American Society of Agronomy, Soil Science Society of America, Crop Science Society of America, Alliance of Crop, Soil and Environmental Science Societies, and Agronomic Science Foundation, which comprise the combined statements of financial position as of December 31, 2022 and 2021, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of American Society of Agronomy, Soil Science Society of America, Crop Science Society of America, Alliance of Crop, Soil and Environmental Science Societies, and Agronomic Science Foundation as of December 31, 2022 and 2021, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of American Society of Agronomy, Soil Science Society of America, Crop Science Society of America, Alliance of Crop, Soil and Environmental Science Societies, and Agronomic Science Foundation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 combined 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 combined financial statements that are free from material misstatement, whether due to fraud or error.

Board of Directors
American Society of Agronomy, Soil Science Society of America,
Crop Science Society of America, Alliance of Crop, Soil and
Environmental Science Societies, and Agronomic Science Foundation

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 American Society of Agronomy, Soil Science Society of America, Crop Science Society of America, Alliance of Crop, Soil and Environmental Science Societies, and Agronomic Science Foundation's ability to continue as a going concern for one year after the date the combined financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined 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 combined 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 American Society of Agronomy, Soil Science Society of America, Crop Science Society of America, Alliance of Crop, Soil and Environmental Science Societies, and Agronomic Science Foundation's 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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about American Society of Agronomy, Soil Science Society of America, Crop Science Society of America, Alliance of Crop, Soil and Environmental Science Societies, and Agronomic Science Foundation's 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.

Board of Directors
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Environmental Science Societies, and Agronomic Science Foundation

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the combined financial statements as a whole. The combined schedules of program services are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audits of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Middleton, Wisconsin
April 19, 2023

**AMERICAN SOCIETY OF AGRONOMY, SOIL SCIENCE SOCIETY OF AMERICA,
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COMBINED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021**

ASSETS	2022	2021
CURRENT ASSETS		
Cash	\$ 332,216	\$ 477,601
Accounts Receivable	794,389	690,676
Grants Receivable	101,268	28,618
Prepaid Expenses	197,673	233,409
Total Current Assets	1,425,546	1,430,304
NONCURRENT ASSETS		
Property and Equipment, Net	3,551,840	3,520,579
Investments	32,567,599	39,840,403
Total Noncurrent Assets	36,119,439	43,360,982
Total Assets	\$ 37,544,985	\$ 44,791,286
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 355,200	\$ 280,441
Deferred Revenue	2,320,329	3,122,801
Other Current Liabilities	87,191	86,908
Accrued Annual and Sick Leave	726,903	707,270
Total Current Liabilities	3,489,623	4,197,420
NET ASSETS		
Without Donor Restrictions - General Operating	21,238,206	26,161,302
Without Donor Restrictions - Board Designated:		
Permanent Reserve	3,560,368	3,299,174
CCA Program Reserve	3,451,808	4,017,523
Total Without Donor Restrictions	28,250,382	33,477,999
With Donor Restrictions	5,804,980	7,115,867
Total Net Assets	34,055,362	40,593,866
Total Liabilities and Net Assets	\$ 37,544,985	\$ 44,791,286

See accompanying Notes to Combined Financial Statements.

**AMERICAN SOCIETY OF AGRONOMY, SOIL SCIENCE SOCIETY OF AMERICA,
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COMBINED STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Subscriptions	\$ 2,144,825	\$ -	\$ 2,144,825
Sales - Volumes and Issues, Reprints, Fees, and Charges	1,489,918	-	1,489,918
Registration Fees and Annual Meeting	2,042,379	-	2,042,379
Membership Dues and Activity Fees	916,377	-	916,377
Program Income/Branches	3,501,041	-	3,501,041
Abstract Submission Fees	155,855	-	155,855
Royalties	47,083	-	47,083
Advertising	225,876	-	225,876
Investment Loss	(5,341,238)	(1,127,117)	(6,468,355)
Contributions	1,043,424	252,467	1,295,891
Other Revenue	2,780	-	2,780
Satisfaction of Program Restrictions	436,237	(436,237)	-
Total Revenues, Gains, and Other Support	<u>6,664,557</u>	<u>(1,310,887)</u>	<u>5,353,670</u>
EXPENSES			
Program Services	9,006,578	-	9,006,578
Supporting Activities:			
Management and General	2,570,882	-	2,570,882
Fundraising	314,714	-	314,714
Total Supporting Activities	<u>2,885,596</u>	<u>-</u>	<u>2,885,596</u>
Total Expenses	<u>11,892,174</u>	<u>-</u>	<u>11,892,174</u>
CHANGE IN NET ASSETS	(5,227,617)	(1,310,887)	(6,538,504)
Net Assets - Beginning of Year	<u>33,477,999</u>	<u>7,115,867</u>	<u>40,593,866</u>
NET ASSETS - END OF YEAR	<u>\$ 28,250,382</u>	<u>\$ 5,804,980</u>	<u>\$ 34,055,362</u>

See accompanying Notes to Combined Financial Statements.

**AMERICAN SOCIETY OF AGRONOMY, SOIL SCIENCE SOCIETY OF AMERICA,
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COMBINED STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Subscriptions	\$ 2,172,919	\$ -	\$ 2,172,919
Sales - Volumes and Issues, Reprints, Fees, and Charges	1,598,042	-	1,598,042
Registration Fees and Annual Meeting	1,435,710	-	1,435,710
Membership Dues and Activity Fees	921,876	-	921,876
Program Income/Branches	3,416,249	-	3,416,249
Abstract Submission Fees	151,395	-	151,395
Royalties	50,292	-	50,292
Advertising	234,420	-	234,420
Investment Income	4,037,573	822,790	4,860,363
Contributions	64,407	242,447	306,854
Other Revenue	5,481	-	5,481
Satisfaction of Program Restrictions	278,275	(278,275)	-
Total Revenues, Gains, and Other Support	14,366,639	786,962	15,153,601
EXPENSES			
Program Services	7,814,115	-	7,814,115
Supporting Activities:			
Management and General	2,451,046	-	2,451,046
Fundraising	230,351	-	230,351
Total Supporting Activities	2,681,397	-	2,681,397
Total Expenses	10,495,512	-	10,495,512
CHANGE IN NET ASSETS	3,871,127	786,962	4,658,089
Net Assets - Beginning of Year	29,606,872	6,328,905	35,935,777
NET ASSETS - END OF YEAR	\$ 33,477,999	\$ 7,115,867	\$ 40,593,866

See accompanying Notes to Combined Financial Statements.

**AMERICAN SOCIETY OF AGRONOMY, SOIL SCIENCE SOCIETY OF AMERICA,
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COMBINED STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	2022				2021			
	Program	Management and General	Fundraising	Total Expenses	Program	Management and General	Fundraising	Total Expenses
Wages and Employee Benefits	\$ 4,371,780	\$ 1,307,303	\$ 80,573	\$ 5,759,656	\$ 4,408,506	\$ 1,367,017	\$ 45,005	\$ 5,820,528
Staff Training and Development	38,812	15,480	-	54,292	16,604	5,273	-	21,877
Temporary and Seasonal Staff	404,906	-	-	404,906	392,996	-	-	392,996
Consulting Fees	995,307	60,500	-	1,055,807	768,234	110,207	-	878,441
Staff Travel and Recognition	193,327	37,183	588	231,098	57,680	19,295	1,915	78,890
Wellness/Fitness	-	6,562	-	6,562	-	6,609	-	6,609
Congressional Science	8,429	-	-	8,429	69,425	-	-	69,425
Board Representation	26,092	69,455	-	95,547	3,485	14,958	-	18,443
Telecommunications	74,687	79,198	-	153,885	30,673	90,614	-	121,287
Office Expense	288,310	183,930	5,969	478,209	410,811	50,107	7,578	468,496
Printing and Paper	41,121	4,684	75	45,880	31,373	8,198	1,135	40,706
Information Technology (IT)	390,597	184,127	18,528	593,252	106,248	229,164	300	335,712
Marketing and Promotions	229,915	-	1,844	231,759	155,344	-	16,055	171,399
Books and Journals	3,644	-	-	3,644	5,591	-	-	5,591
Commission	54,765	-	-	54,765	43,934	-	-	43,934
Repairs and Maintenance	-	35,626	-	35,626	23,388	32,597	-	55,985
Utilities	3,524	84,533	-	88,057	3,059	80,472	-	83,531
Exhibitor and Promotion	35,939	-	-	35,939	32,841	-	-	32,841
Faculty Rent	33,011	-	-	33,011	10,110	-	-	10,110
Depreciation of Fixed Assets	25,316	167,900	-	193,216	25,316	146,287	-	171,603
Legal Fees	14,572	7,805	-	22,377	13,755	533	-	14,288
Taxes	36,314	-	-	36,314	39,490	-	-	39,490
Audit Fees	-	38,137	2,250	40,387	-	35,635	2,150	37,785
Meal Function	146,963	-	-	146,963	77,309	-	-	77,309
Membership Dues/Subscription	48,182	2,879	-	51,061	52,058	3,408	-	55,466
Bank and Credit Card Fees	-	165,149	-	165,149	-	144,690	-	144,690
ASF Support and Distribution	402,047	-	204,764	606,811	242,943	-	156,106	399,049
Annual Convention and Meeting	348,242	62,234	-	410,476	231,248	56,217	-	287,465
Abstract Submission	117,391	-	-	117,391	126,333	-	-	126,333
AV Expense	224,697	-	-	224,697	140,345	-	-	140,345
Miscellaneous	244,328	(1,878)	123	242,573	131,631	3,287	107	135,025
ICCA Board Exam Fees	123,856	-	-	123,856	98,912	-	-	98,912
Awards	71,510	-	-	71,510	54,214	46,478	-	100,692
Insurance	8,994	60,075	-	69,069	10,259	-	-	10,259
Total Functional Expenses	\$ 9,006,578	\$ 2,570,882	\$ 314,714	\$ 11,892,174	\$ 7,814,115	\$ 2,451,046	\$ 230,351	\$ 10,495,512

See accompanying Notes to Combined Financial Statements.

**AMERICAN SOCIETY OF AGRONOMY, SOIL SCIENCE SOCIETY OF AMERICA,
CROP SCIENCE SOCIETY OF AMERICA, ALLIANCE OF CROP, SOIL AND
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COMBINED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (6,538,504)	\$ 4,658,089
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation	193,216	171,603
Realized Gain on Sale of Investments	(99,030)	(1,392,515)
Unrealized (Gain) Loss on Investments	7,223,303	(2,878,656)
Change in Operating Assets and Liabilities:		
Accounts and Grants Receivable	(176,363)	(287,857)
Prepaid Expenses	35,736	(117,214)
Accounts Payable	74,759	(155,388)
Deferred Revenue	(802,472)	(634,456)
Other Current Liabilities	283	(44,056)
Accrued Annual and Sick Leave	19,633	21,397
Net Cash Used by Operating Activities	(69,439)	(659,053)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	(1,463,770)	(813,952)
Proceeds from Sales and Maturities of Investments	1,612,301	1,276,004
Purchases of Property and Equipment	(224,477)	(42,966)
Net Cash Provided (Used) by Investing Activities	(75,946)	419,086
NET DECREASE IN CASH	(145,385)	(239,967)
Cash - Beginning of Year	477,601	717,568
CASH - END OF YEAR	\$ 332,216	\$ 477,601

See accompanying Notes to Combined Financial Statements.

**AMERICAN SOCIETY OF AGRONOMY, SOIL SCIENCE SOCIETY OF AMERICA,
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NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The founding purposes of American Society of Agronomy, Soil Science Society of America, Crop Science Society of America, and Agronomic Science Foundation (the Tri-Societies and Foundation) were to make available new information on agronomy, crop science, and soil science through technical journals to members, scientists, and the public in general. Sales of publications are worldwide.

Beginning in 2009, the Alliance of Crop, Soil and Environmental Science Societies (ACSESS), was organized and established to operate as a supporting organization as described in Section 509(a)(3) of the Internal Revenue Code (IRC). Consistent therewith, it operates exclusively for the benefit of and to support the charitable, educational, and/or scientific purposes of or to carry out functions of identified nonprivate, tax-exempt organizations described in Section 501(c)(3) of the IRC.

More specifically, ACSESS was established by founding members, the American Society of Agronomy, Inc., Crop Science Society of America, Inc., and Soil Science Society of America, Inc. ACSESS operates to support its members' tax-exempt purposes, advancing their common goals and interests in the fields of agriculture, food, environment, and natural resources. The purpose of ACSESS is to provide needed services and support for identified tax-exempt supported member organizations qualified under Sections 501(c)(3) and 509(a)(1) or (a)(2) including, but not limited to, the American Society of Agronomy, Inc., Crop Science Society of America, Inc., and Soil Science Society of America, Inc.

The significant accounting policies followed are described below to enhance the usefulness of the combined financial statements to the reader.

Combined Financial Statement Presentation

The accompanying combined financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Tri-Societies, ACSESS, and the Foundation and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations. Certain net assets without restrictions have been designated by the board of directors. These designations include a reserve for future expenditures and a reserve for the Certified Crop Advisor (CCA) program.

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NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Combined Financial Statement Presentation (Continued)

Net Assets With Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Tri-Societies and Foundation and/or the passage of time. When a restriction expires or is met, net assets are reclassified to net assets without donor restrictions and reported in the combined statements of activities as satisfaction of donor restrictions. Net assets with donor restrictions can also be assets which require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. However, donor-restricted contributions, whose restrictions are met during the same year, are reported as increases in net assets without donor restrictions.

Accounts and Grants Receivable

The balance in accounts and grants receivable consists primarily of money due to the Tri-Societies and ACSESS from sales and program income and is carried at the invoice amount. Account balances with invoices over a year old are considered delinquent. Account balances with invoices over two years old are written off. Payments of accounts receivable are applied to the specific invoices identified on the customer's remittance advice or, if unspecified, to the earliest unpaid invoices. The Tri Societies and ACSESS consider all receivables to be fully collectible, based on management's assessment of collectibility and the aging of accounts receivable. Accordingly, no allowance for doubtful accounts is considered necessary. Accounts and grants receivable as of December 31, 2022, 2021, and 2020 was \$895,657, \$719,294, and \$431,437, respectively.

Property and Equipment

Acquisitions of property and equipment in excess of \$5,000 are capitalized. Purchases of property and equipment are recorded at cost. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, ranging from 3 to 50 years.

Investments

Investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements. The unrealized and realized gains and losses on investments are reported as an increase or decrease net assets with or without restrictions based upon donor-imposed restrictions.

Investment income (loss) is reported in the combined statements of activities as assets with donor restrictions or assets without donor restrictions. Gains and investment income (loss) that are limited to specific uses by donor-imposed restrictions are reported in net assets without donor restrictions when the restrictions are met in the same reporting period as the gains and income (loss) are recognized.

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NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-Lived Assets

The Tri-Societies review long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Reserve for Unemployment

The Tri-Societies are self-insured for unemployment compensation purposes and the balance is maintained at a level determined by the state of Wisconsin. For the years ended December 31, 2022 and 2021, the Tri-Societies purchased a \$27,913 surety bond to satisfy the requirements of the state of Wisconsin.

Accrued Annual Leave

Annual leave is accrued on a fiscal year basis and is cumulative from year-to-year, up to a maximum of 30 working days. When employment with the Tri-Societies is terminated, the employee will receive full pay for accumulated annual leave.

Accrued Sick Leave

Sick leave is accrued on a fiscal year basis and is cumulative from year-to-year. Accrued sick leave has no cash value upon termination of employment except in the case of death or retirement. The value assigned to sick leave is applied towards future health insurance premiums of the employee or to their survivors upon the employee's death as part of a post-retirement health insurance benefit. The Tri-Societies accrue sick leave expense for employees when they are within five years of retirement and upon retirement the first 30 days of accumulated sick leave will be given a value equal to the employee's monthly salary and all days accumulated over 30 will be valued at 50% of the monthly salary.

Revenue Recognition

The Tri-Societies and ACSESS recognize revenues from product sales when the products are shipped or delivered and the title and risk of loss pass to the customer. Revenue of dues, registration fees, and subscriptions is recognized in the fiscal year to which they apply. The amounts shown in the combined statements of financial position as deferred revenue represent revenue received by the Tri-Societies and ACSESS relating to dues, registration fees and subscriptions that will be recognized in subsequent years.

The Foundation recognizes revenues from contributions when the contribution is received or upon receipt of unconditional pledge documentation from the donor. Conditional contributions are not recognized until the conditions on which they depend have been substantially met. Investment income (loss) is recorded in the period earned.

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NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Tri-Societies and Foundation are tax-exempt organizations under the IRC Section 501(c)(3) and ACSESS is a tax-exempt organization under the IRC Section 509(a)(3); however, they are subject to taxes on their unrelated business income, which consists of advertising and address income.

Use of Estimates

The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the combined statements of activities based on direct application of expenses. The combined statements of functional expenses present the natural classification detail of expenses by function. Expenses are recorded directly to their related cost centers embedded in the reported classifications.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented.

NOTE 2 LIQUIDITY AND AVAILABILITY

The following reflects the financial assets available for general expenditure that is, without donor or other restriction limiting their use, within one year of the combined statement of financial position date. Amounts not available include amounts set aside for certain designations by the board, which could be drawn upon if the governing board approves that action.

	<u>2022</u>	<u>2021</u>
Cash	\$ 332,216	\$ 477,601
Accounts Receivable	794,389	690,676
Grants Receivable	101,268	28,618
Operating Investments	<u>32,567,599</u>	<u>39,840,403</u>
Total Financial Assets	33,795,472	41,037,298
Less: Donor-Imposed Restrictions Making Financial Assets Unavailable for General Expenditure	(5,804,980)	(7,115,867)
Less: Board-Designated Net Assets	<u>(7,012,176)</u>	<u>(7,316,697)</u>
Financial Assets Available Within One Year to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 20,978,316</u>	<u>\$ 26,604,734</u>

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NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

As part of the Tri-Societies, ACSESS, and the Foundation's liquidity management, it invests cash in excess of daily requirements in various short-term investments, including certificates of deposit and money market funds.

NOTE 3 CONCENTRATION OF CREDIT RISK

The Tri-Societies, ACSESS, and the Foundation maintain all of their cash in one commercial bank located in Wisconsin at December 31, 2022 and 2021. Deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to specified limits. Balances in excess of FDIC limits are uninsured.

NOTE 4 REVENUE AND DEFERRED REVENUE

The following table shows revenue disaggregated according to the timing of the transfer of goods or services:

	<u>2022</u>	<u>2021</u>
Revenue Recognized Over Time:		
Subscriptions	\$ 2,144,825	\$ 2,172,919
Sales	190,965	98,220
Membership Dues and Activity Fees	916,377	921,876
Program Income/ Branches	<u>1,636,653</u>	<u>1,818,694</u>
Total	4,888,820	5,011,709
Revenue Recognized at a Point in Time:		
Sales	1,298,953	1,499,822
Registration Fees	2,042,379	1,435,710
Program Income/ Branches	1,864,388	1,597,555
Abstract Submission Fees	155,855	151,395
Royalties	47,083	50,292
Advertising	<u>225,876</u>	<u>234,420</u>
Total	5,634,534	4,969,194
Revenue Not Within the Scope of ASU 2014-09, <i>Revenue from Contracts with Customers</i>	<u>5,169,684</u>	<u>5,172,698</u>
Total Revenue	<u><u>\$ 5,353,670</u></u>	<u><u>\$ 15,153,601</u></u>

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NOTE 4 REVENUE AND DEFERRED REVENUE (CONTINUED)

As of December 31, deferred revenue consisted of the following amounts:

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Deferred Revenue Recognized at a Point in Time:			
Program Income/Branches:			
Education	\$ 8,903	\$ 69,308	\$ 373,956
Certification	867,616	942,135	961,320
Total	<u>876,519</u>	<u>1,011,443</u>	<u>1,335,276</u>
Deferred Revenue Recognized Over Time:			
Membership Dues and Activity Fees	383,264	520,968	514,631
Subscriptions	65,963	100,326	115,301
Miscellaneous	274,583	410,064	352,049
Subscription - Royalties	<u>720,000</u>	<u>1,080,000</u>	<u>1,440,000</u>
Total	<u>1,443,810</u>	<u>2,111,358</u>	<u>2,421,981</u>
Total Deferred Revenue	<u><u>\$ 2,320,329</u></u>	<u><u>\$ 3,122,801</u></u>	<u><u>\$ 3,757,257</u></u>

NOTE 5 INVESTMENTS

Investments consisted of the following at December 31:

	<u>2022</u>			<u>2021</u>		
	Cost Basis	Unrealized Gain (Loss)	Fair Value	Cost Basis	Unrealized Gain (Loss)	Fair Value
Corporate Bonds	\$ 1,280,390	\$ (42,382)	\$ 1,238,008	\$ 1,495,031	\$ 66,947	\$ 1,561,978
Municipal Bonds	93,237	(1,473)	91,764	94,280	5,548	99,828
Bond Exchange-Traded Funds	6,406,930	1,096,140	7,503,070	7,453,096	418,924	7,872,020
Equity Exchange-Traded Funds	14,411,143	7,120,720	21,531,863	12,691,446	14,737,152	27,428,598
Mutual Funds	1,997,135	(179,166)	1,817,969	2,039,552	(29,464)	2,010,088
Certificates of Deposit	149,826	(3,130)	146,696	149,826	14,612	164,438
Money Market Funds	235,903	-	235,903	700,347	-	700,347
U.S. Government Securities	2,313	13	2,326	2,800	306	3,106
Total	<u><u>\$ 24,576,877</u></u>	<u><u>\$ 7,990,722</u></u>	<u><u>\$ 32,567,599</u></u>	<u><u>\$ 24,626,378</u></u>	<u><u>\$ 15,214,025</u></u>	<u><u>\$ 39,840,403</u></u>

The investments are insured up to \$500,000 through SIPC. The certificates of deposit are insured up to \$250,000 each and are subject to changes in economic market conditions. The Tri-Societies' and Foundation's investment policy attempts to minimize the risk of credit exposure through portfolio diversification.

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NOTE 5 INVESTMENTS (CONTINUED)

The following summarizes investment income in the combined statements of activities:

	2022	2021
Operational Interest	\$ 4,449	\$ 1,246
Investment Interest and Dividends	863,772	813,952
Realized Gain	99,030	1,392,515
Unrealized Gain (Loss)	<u>(7,223,303)</u>	<u>2,878,656</u>
Investment Income (Loss)	(6,256,052)	5,086,369
Investment Fees	<u>(212,303)</u>	<u>(226,006)</u>
Investment Income (Loss) - Net	<u>\$ (6,468,355)</u>	<u>\$ 4,860,363</u>

NOTE 6 FAIR VALUE MEASUREMENTS

In determining fair value, the Tri-Societies and Foundation use various valuation approaches within the fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

The fair value measurement framework establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The standard defines levels within the hierarchy based on the reliability of inputs as follows:

Level 1 – Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;

Level 2 – Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets; and

Level 3 – Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models, and similar techniques not based on market, exchange, dealer, or broker-traded transactions.

Following is a description of the valuation methodologies used for instruments measured at fair value and their classification in the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Money market funds are valued at \$1 cost, which is the value at which the fund is traded and approximates fair value based on the fair value of the fund's underlying investments.

Exchange-traded funds and mutual funds listed on a national market or exchange are valued at the last sales price or, if there is no sale and the market is still considered active, at the last transaction price before year-end. Such securities are classified within Level 1 of the valuation hierarchy.

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NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

Debt securities consisting of corporate bonds, municipal bonds, and U.S. Government Securities, and certificates of deposit are generally valued at the most recent price of the equivalent quoted yield for such securities, or those of comparable maturity, quality, and type. Debt securities and certificates of deposit are generally classified within Level 2 of the valuation hierarchy.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Tri-Societies and Foundation believe their valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, investments at fair value as of December 31, 2022:

	2022			
	Level 1	Level 2	Level 3	Total
Certificates of Deposit	\$ -	\$ 146,696	\$ -	\$ 146,696
Money Market Funds	-	235,903	-	235,903
Mutual Funds	1,817,969	-	-	1,817,969
Equity Exchange-Traded Funds	21,531,863	-	-	21,531,863
Bond Exchange Traded Funds	7,503,070	-	-	7,503,070
Corporate Bonds	-	1,238,008	-	1,238,008
Municipal Bonds	-	91,764	-	91,764
U.S. Government Securities	-	2,326	-	2,326
Total	<u>\$ 30,852,902</u>	<u>\$ 1,714,697</u>	<u>\$ -</u>	<u>\$ 32,567,599</u>

The following table sets forth by level, within the fair value hierarchy, investments at fair value as of December 31, 2021:

	2021			
	Level 1	Level 2	Level 3	Total
Certificates of Deposit	\$ -	\$ 164,438	\$ -	\$ 164,438
Money Market Funds	-	700,347	-	700,347
Mutual Funds	2,010,088	-	-	2,010,088
Equity Exchange-Traded Funds	27,428,598	-	-	27,428,598
Bond Exchange Traded Funds	7,872,020	-	-	7,872,020
Corporate Bonds	-	1,561,978	-	1,561,978
Municipal Bonds	-	99,828	-	99,828
U.S. Government Securities	-	3,106	-	3,106
Total	<u>\$ 37,310,706</u>	<u>\$ 2,529,697</u>	<u>\$ -</u>	<u>\$ 39,840,403</u>

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NOTE 7 ENDOWMENTS

The Foundation's endowments consist of 36 individual endowment funds established to support a variety of scholarships related to activities of the Tri-Societies. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Foundation's board has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. Consequently, the Foundation retains in perpetuity:

- The original value of gifts donated as with donor restrictions, and
- The original value of subsequent gifts as with donor restrictions.

The remaining portion of the endowment fund not retained in perpetuity is appropriated for expenditure by the Foundation's board. In accordance with Wisconsin's UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purpose of the Foundation and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Foundation
7. The investment policies of the Foundation

Return Objectives and Risk Parameters

The Foundation's board has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to the programs supported by the endowments. The endowment assets are invested by board action in a portfolio with 60% invested in equity securities and the balance in fixed income securities while in total assuming a moderate level of investment risk.

Spending Policy

A distribution each year of funds with donor restrictions is determined annually based on the available balances of the prior year.

In establishing this policy, the Foundation considered the long-term expected returns on its endowment investments. Accordingly, over the long term, the Foundation expects the current spending policy will allow its endowment to retain the original fair value of the gift.

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NOTE 7 ENDOWMENTS (CONTINUED)

Strategies Employed for Achieving Objectives

The Foundation relies on a total return strategy in which investment returns are achieved through capital appreciation and current yield (interest and dividends). The Foundation targets a diversified asset allocation that emphasizes prudent risk constraints.

Endowment Net Asset Composition by Type of Fund as of December 31, 2022:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-Restricted Endowment Funds:			
Original Donor-Restricted Gift Amount	\$ -	\$ 2,159,839	\$ 2,159,839
Accumulated Investment Gains	-	1,572,209	1,572,209
Total	<u>\$ -</u>	<u>\$ 3,732,048</u>	<u>\$ 3,732,048</u>

Changes in Endowment Net Assets for the year ended December 31, 2022:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Net Assets - Beginning of Year	\$ -	\$ 4,553,812	\$ 4,553,812
Investment Return:			
Investment Loss	-	(722,720)	(722,720)
Contributions	-	2,400	2,400
Appropriation of Endowment Assets for Expenditure	-	(101,444)	(101,444)
Net Assets - End of Year	<u>\$ -</u>	<u>\$ 3,732,048</u>	<u>\$ 3,732,048</u>

Endowment Net Asset Composition by Type of Fund as of December 31, 2021:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-Restricted Endowment Funds:			
Original Donor-Restricted Gift Amount	\$ -	\$ 2,157,439	\$ 2,157,439
Accumulated Investment Gains	-	2,396,373	2,396,373
Total	<u>\$ -</u>	<u>\$ 4,553,812</u>	<u>\$ 4,553,812</u>

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NOTE 7 ENDOWMENTS (CONTINUED)

Changes in Endowment Net Assets for the year ended December 31, 2021:

	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets - Beginning of Year	\$ -	\$ 4,119,277	\$ 4,119,277
Investment Return:			
Investment Gain	-	531,805	531,805
Contributions	-	18,155	18,155
Appropriation of Endowment Assets for Expenditure	-	(115,425)	(115,425)
Net Assets - End of Year	<u>\$ -</u>	<u>\$ 4,553,812</u>	<u>\$ 4,553,812</u>

NOTE 8 PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31:

	2022	2021
Land	\$ 652,715	\$ 652,715
Building	3,236,567	3,236,567
Equipment	2,181,944	1,957,461
Total Property and Equipment	<u>6,071,226</u>	<u>5,846,743</u>
Less: Accumulated Depreciation	2,519,386	2,326,164
Property and Equipment, Net	<u>\$ 3,551,840</u>	<u>\$ 3,520,579</u>

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NOTE 9 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were available for the following purposes at December 31:

	2022	2021
Subject to Expenditure for Specified Purpose:		
Scholarships	\$ 80,145	\$ 89,423
Lectureships	437,428	544,052
Awards	1,555,359	1,928,580
Subtotal	2,072,932	2,562,055
Endowments:		
Subject to Appropriation and Expenditure when a Specified Event Occurs:		
Restricted by donors for:		
Scholarships	225,030	315,963
Lectureships	383,083	640,554
Awards	964,096	1,439,856
Total	1,572,209	2,396,373
Subject to be Held in Perpetuity:		
Scholarships	543,213	508,213
Lectureships	584,744	619,494
Awards	1,031,882	1,029,732
Subtotal	2,159,839	2,157,439
Total Endowments	3,732,048	4,553,812
Total	\$ 5,804,980	\$ 7,115,867

NOTE 10 RETIREMENT PLAN

The Tri-Societies have a defined contribution savings 401(k) plan. Under the plan, any employee who is 21 years of age and has completed 1,000 hours of service within a six-month time frame following date of hire is eligible to participate. The Tri-Societies make a matching contribution of 100% of employees' elective deferrals, up to 4%. In addition, at their discretion, 15% of employees' salaries were contributed by the Tri-Societies for both 2022 and 2021. Total Tri-Societies contributions to this plan were \$664,939 and \$708,845 for 2022 and 2021, respectively.

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NOTE 11 SUBSEQUENT EVENTS

Management evaluated subsequent events through April 19, 2023, the date the combined financial statements were available to be issued. Events or transactions occurring after December 31, 2022, but prior to April 19, 2023, that provided additional evidence about conditions that existed at December 31, 2022, have been recognized in the combined financial statements for the year ended December 31, 2022. Events or transactions that provided evidence about conditions that did not exist at December 31, 2022, but arose before the combined financial statements were available to be issued have not been recognized in the combined financial statements for the year ended December 31, 2022.

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(SEE INDEPENDENT AUDITORS' REPORT)**

	<u>2022</u>	<u>2021</u>
Agronomy Journal	\$ 323,908	\$ 347,225
SSSA Journal	235,077	234,191
Crop Science	355,367	358,069
Journal of Environmental Quality	197,645	195,592
Journal of Natural Resources and Life Sciences	26,404	35,824
Vadose Zone Journal	58,901	51,149
Books, Monographs, and Special Publications	176,078	169,010
Annual Meetings	1,513,648	1,163,967
Certified Crop Advisor	1,742,866	1,562,817
NAPT	164,209	148,992
CSA News	100,280	92,892
Abstracts	160,808	132,831
Career Development and Placements	70,525	62,659
Member Services	1,679,127	1,275,231
CSSE	13,266	10,189
Science Policy	515,382	738,612
CPSS	31,568	20,084
Foundation Distributions	436,237	278,270
Crops and Soils Journal	139,919	151,087
Journal of Plant Registration	47,916	43,670
Journal of Plant Genome	56,223	46,362
Educational Programming	886,102	647,312
Outreach	75,122	48,080
	<u> </u>	<u> </u>
Total Program Services	<u>\$ 9,006,578</u>	<u>\$ 7,814,115</u>



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