

San Diego Coastkeeper

San Diego, California

Financial Statements and Independent Auditors' Report

For the Years Ended December 31, 2015 and 2014



San Diego Coastkeeper
For the Years Ended December 31, 2015 and 2014

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Independent Auditors' Report

To the Board of Directors
of the San Diego Coastkeeper
San Diego, California

Report on the Financial Statements

We have audited the accompanying financial statements of the San Diego Coastkeeper (Organization), which comprises the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors
of the San Diego Coastkeeper
San Diego, California

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Functional Expenses on pages 17 and 18 are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

The PwC Group, LLP

Santa Ana, California
August 31, 2016

FINANCIAL STATEMENTS

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San Diego Coastkeeper
Statements of Financial Position
December 31, 2015 and 2014

| ASSETS | 2015 | 2014 |
|--|-------------------|-------------------|
| Current assets: | | |
| Cash and cash equivalents | \$ 32,904 | \$ 56,116 |
| Grants and contracts receivable (note 2) | 150,307 | 169,863 |
| Prepaid expenses and deposits | 11,774 | 18,913 |
| Total current assets | 194,985 | 244,892 |
| Non-current assets: | | |
| Property and equipment, net (Note 3) | 7,056 | 12,276 |
| Total non-current assets | 7,056 | 12,276 |
| Total assets | \$ 202,041 | \$ 257,168 |
| LIABILITIES AND NET ASSETS | | |
| Liabilities: | | |
| Current liabilities: | | |
| Accounts and other payables | \$ 2,130 | \$ 4,740 |
| Accrued vacation payable | 3,747 | 9,287 |
| Loans payable (Note 4) | - | 35,000 |
| Total current liabilities | 5,877 | 49,027 |
| Total liabilities | 5,877 | 49,027 |
| Net assets: | | |
| Unrestricted | 135,213 | 117,877 |
| Temporarily restricted (Note 5) | 60,951 | 90,264 |
| Total net assets | 196,164 | 208,141 |
| Total liabilities and net assets | \$ 202,041 | \$ 257,168 |

San Diego Coastkeeper
Statement of Activities
For the Year Ended December 31, 2015

| REVENUES: | Unrestricted | Temporarily Restricted | Total |
|--|---------------------|-----------------------------------|-------------------|
| Support and other revenue: | | | |
| Contributions, gifts and grants: | | | |
| Direct public support | \$ 214,041 | \$ 177,500 | \$ 391,541 |
| Governmental grants | 207,027 | - | 207,027 |
| Fundraising – events, net (note 6) | 37,457 | - | 37,457 |
| Other revenue | 377 | - | 377 |
| Total support and other revenue | 458,902 | 177,500 | 636,402 |
| Net assets released from restrictions | 206,813 | (206,813) | - |
| Total revenue | 665,715 | (29,313) | 636,402 |
| EXPENSES: | | | |
| Program expenses: | | | |
| Monitoring | 140,771 | - | 140,771 |
| Education | 183,425 | - | 183,425 |
| Advocacy | 151,957 | - | 151,957 |
| Total program expenses | 476,153 | - | 476,153 |
| Supporting services: | | | |
| Management and general | 94,270 | - | 94,270 |
| Fundraising | 77,956 | - | 77,956 |
| Total supporting services | 172,226 | - | 172,226 |
| Total expenses | 648,379 | - | 648,379 |
| Change in net assets | 17,336 | (29,313) | (11,977) |
| Net Assets: | | | |
| Beginning of year | 117,877 | 90,264 | 208,141 |
| End of year | <u>\$ 135,213</u> | <u>\$ 60,951</u> | <u>\$ 196,164</u> |

San Diego Coastkeeper
Statement of Activities
For the Year Ended December 31, 2014

| REVENUES | Unrestricted | Temporarily Restricted | Total |
|--|-------------------|---------------------------|-------------------|
| Support and other revenue: | | | |
| Contributions, gifts and grants: | | | |
| Direct public support | \$ 209,197 | \$ 165,000 | \$ 374,197 |
| Governmental grants | 226,126 | - | 226,126 |
| Fundraising – events, net (note 6) | 12,370 | - | 12,370 |
| Other revenue | 3,462 | - | 3,462 |
| Total support and other revenue | 451,155 | 165,000 | 616,155 |
| Net assets released from restrictions | 83,758 | (83,758) | - |
| Total revenue | 534,913 | 81,242 | 616,155 |
| EXPENSES | | | |
| Program expenses: | | | |
| | 112,549 | - | 112,549 |
| | 182,735 | - | 182,735 |
| Program services | 132,238 | - | 132,238 |
| Total program expenses | 427,522 | - | 427,522 |
| Supporting services: | | | |
| Management and general | 98,484 | - | 98,484 |
| Fundraising | 54,801 | - | 54,801 |
| Total supporting services | 153,285 | - | 153,285 |
| Total expenses | 580,807 | - | 580,807 |
| Change in net assets | (45,894) | 81,242 | 35,348 |
| Net Assets: | | | |
| Beginning of year | 163,771 | 9,022 | 172,793 |
| End of year | <u>\$ 117,877</u> | <u>\$ 90,264</u> | <u>\$ 208,141</u> |

San Diego Coastkeeper
Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

| | 2015 | 2014 |
|--|-----------------|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Change in net assets | \$ (11,977) | \$ 35,348 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 5,220 | 11,389 |
| Changes in assets and liabilities: | | |
| Grants and contracts receivable | 19,556 | 67,633 |
| Prepaid items and deposits | 7,139 | (8,001) |
| Accounts and other payables | (2,610) | (8,384) |
| Accrued vacation payable | (5,540) | 1,639 |
| Net cash provided by operating activities | 11,788 | 99,624 |
| CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Principal payments on loans payable | (35,000) | (55,000) |
| Net cash (used in) financing activities | (35,000) | (55,000) |
| Net increase (decrease) in cash and cash equivalents | (23,212) | 44,624 |
| CASH AND CASH EQUIVALENTS: | | |
| Beginning of year | 56,116 | 11,492 |
| End of year | \$ 32,904 | \$ 56,116 |

See accompanying notes to the Financial Statements.

San Diego Coastkeeper
Notes to the Financial Statements
For the Years Ended December 31, 2015 and 2014

Note 1 – Reporting Entity and Summary of Significant Accounting Policies

San Diego Coastkeeper (Organization) is a California nonprofit public benefit organization dedicated to protecting and restoring fishable, swimmable and drinkable water in San Diego County. The Organization's principal purposes are to conduct community outreach, education and advocacy programs. Affiliated with the California and the International Waterkeeper Alliances, consisting of over 200 organizations worldwide, the Organization maintains a full-time staff of skilled, dedicated professionals, including ecologists, marine biologists, educators, and attorneys who preside over the following programs:

Monitoring – The Organization monitors water quality throughout the region. This includes rivers and streams, as well as polluted runoff from construction sites, scrap yards, and any other industrial site. When polluted discharges are out of compliance with state and federal water laws, the Organization initiates litigation against violators.

Education – The Organization's educational lessons, Water Education For All, are available for all educators (informal and formal) to help K-12 grade students in San Diego gain a better understanding of the local ecology and water issues. Students develop a sense of stewardship and knowledge of specific actions they can take to protect San Diego habitats and water. Additionally, Project SWELL classroom presentations, teacher training, and supplies are provided to all San Diego Unified elementary schools. The Organization reaches thousands of students and citizens at schools and public outreach events, and train hundreds of teachers to help them implement these environmental education lessons, each year.

Advocacy – Urging regulatory agencies and commissions as well as state, county, and local governments, the Organization advocates for stricter storm water and urban runoff regulations, compliance with the Clean Water Act and other environmental and land use laws, and enhanced coastal protection and restoration. The Organization also advocates for solutions to the drinking water supply for San Diego County. Advocacy includes policy development and promotion, as well as litigation.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, revenue is recognized when earned and expenses are recorded as the liability when incurred.

Basis of Presentation

The Organization follows the requirements of Financial Accounting Standards Board (FASB) Accounting Standards Codification. This standard requires the Organization to report information regarding its financial position and change in net assets into the following three classes of net assets:

- Unrestricted net assets represent expendable funds available for operations, which are not restricted by donors or the donor-imposed restrictions have expired.
- Temporarily restricted net assets consist of contributed funds, subject to donor-imposed restrictions, contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds.
- Permanently restricted net assets contain donor-imposed restrictions and stipulate that the resources be maintained permanently but permit the Organization to use or expend part or all of the income derived from the donated assets for either specified or unspecified purposes. There were no permanently restricted net assets at December 31, 2015 and 2014.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2015 and 2014

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the calendar year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in Organization net assets during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For the purpose of reporting cash flows, the Organization considers all highly liquid debt instruments, including money market funds, purchased with original maturities of three months or less to be cash equivalents. The carrying amount of cash and cash equivalents approximates fair value due to the short-term nature of these financial instruments.

Concentration of Credit Risk

Financial instruments potentially subjecting the Organization to concentration of credit risk consist of bank demand deposits in excess of Federal Deposit Insurance Corporation (“FDIC”) insurance threshold of \$250,000. Cash and cash equivalent balances above \$250,000 are uninsured. The Organization maintains cash balances at one financial institution. There were no deposits uninsured at December 31, 2015 and 2014.

Prepaid Expenses and Deposits

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid expenses or deposits.

Property and Equipment

Property and equipment are recorded at cost if purchased or at fair market value at date of donation. Depreciation is provided using the straight-line method of depreciation over the estimated useful lives of the assets, ranging from three to seven years. Property and equipment are capitalized if the cost or donated fair market value of an asset is greater than, or equal to \$5,000.

Long-Lived Assets

The Organization accounts for impairment and disposition of long-lived assets. Impairment losses are recognized for long-lived assets used in operations when indicators of impairment are present and the undiscounted future cash flows are not sufficient to recover the assets' carrying amount. There was no impairment of the value of such assets for the years ended December 31, 2015 and 2014.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2015 and 2014

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Grant and Contracts Receivable Recognition

Grants and contracts are paid on a reimbursement basis, up to the maximum amounts allowed under the terms of the grant or contract. Periodic audits may be performed by the grantors, and certain costs may be questioned as not being reimbursable expenditures under the terms of the contracts. Such audits could lead to reimbursement to the grantors. The Organization’s management believes disallowances, if any, will be immaterial.

Income Taxes

As a publicly supported not-for-profit organization, the Organization is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and the corresponding provisions of Section 23701d of the California Revenue and Taxation Code. The Organization is not subject to income tax except for taxes on the receipt of income, if any, which is unrelated to the Organization’s tax-exempt purpose. The Organization is not a private-foundation and qualifies for the charitable deduction under 170(b)(1)(A)(vi) of the Internal Revenue Code.

The Organization has applied the provisions of ASC Subtopic 740-10, *Income Taxes–Overall*, which prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return, and provides guidance on recognition, classification, interest, and penalties, disclosure, and transition. Management of the Organization believes that no such uncertain tax positions exist as of December 31, 2015 and 2014.

Note 2 – Grants and Contracts Receivable

Grants and contracts receivable at December 31, 2015 and 2014, were comprised of the following:

| <u>Description</u> | <u>December 31, 2015</u> | <u>December 31, 2014</u> |
|--------------------------|--------------------------|--------------------------|
| Proposition 84 | \$ 57,659 | \$ 144,232 |
| Proposition 84 retension | 21,972 | 15,494 |
| Project SWELL | 26,339 | 10,087 |
| Outreach | 8,837 | - |
| Annual support | 25,000 | - |
| Other | 10,500 | 50 |
| Total | \$ 150,307 | \$ 169,863 |

Note 3 – Property and Equipment

Property and equipment at December 31, 2015 were comprised of the following:

| | <u>Balance</u> | | | <u>Balance</u> |
|-----------------------------------|------------------------|------------------|------------------|--------------------------|
| | <u>January 1, 2015</u> | <u>Additions</u> | <u>Deletions</u> | <u>December 31, 2015</u> |
| Depreciable assets: | | | | |
| Leasehold improvements | \$ 77,685 | \$ - | \$ - | \$ 77,685 |
| Furniture and equipment | 61,154 | - | (61,154) | - |
| Boat and boat lift | 49,166 | - | - | 49,166 |
| Total depreciable assets | 188,005 | - | (61,154) | 126,851 |
| Accumulated depreciation | (175,729) | (5,220) | 61,154 | (119,795) |
| Total property and equipment, net | \$ 12,276 | \$ (5,220) | \$ - | \$ 7,056 |

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2015 and 2014

Note 3 – Property and Equipment (Continued)

Property and equipment at December 31, 2014 were comprised of the following:

| | Balance January 1, 2014 | Additions | Deletions | Balance December 31, 2014 |
|-----------------------------------|--|--------------------|------------------|--|
| Depreciable assets: | | | | |
| Leasehold improvements | \$ 77,685 | \$ - | \$ - | \$ 77,685 |
| Furniture and equipment | 61,154 | - | - | 61,154 |
| Boat and boat lift | 49,166 | - | - | 49,166 |
| Total depreciable assets | <u>188,005</u> | <u>-</u> | <u>-</u> | <u>188,005</u> |
| Accumulated depreciation | (164,340) | (11,389) | - | (175,729) |
| Total property and equipment, net | <u>\$ 23,665</u> | <u>\$ (11,389)</u> | <u>\$ -</u> | <u>\$ 12,276</u> |

Note 4 – Loans Payable

In 2012, the Organization entered into a loan agreement with a private foundation used to provide water quality and habitat protection in San Diego County. The agreement provides for a loan payable in the amount of \$50,000, at zero percent interest and monthly payments of \$2,500 until paid in full. The balance was repaid in full in June 2015.

Related Party – Loan Payable

In 2013, the Organization entered into a related party transaction of a loan payable in the amount of \$40,000. The loan was paid in full in January 2014.

Note 5 – Net Assets – Temporarily Restricted

At December 31, 2015 and 2014, temporarily restricted net assets consisted of the following:

| | Balance January 1, 2015 | Additions | Releases | Balance December 31, 2015 |
|-----------|--|-------------------|---------------------|--|
| Education | \$ 15,367 | \$ 172,500 | \$ (141,686) | \$ 46,181 |
| Advocacy | 74,897 | 5,000 | (65,127) | 14,770 |
| Total | <u>\$ 90,264</u> | <u>\$ 177,500</u> | <u>\$ (206,813)</u> | <u>\$ 60,951</u> |

| | Balance January 1, 2014 | Additions | Releases | Balance December 31, 2014 |
|-----------|--|-------------------|--------------------|--|
| Education | \$ 2,727 | \$ 60,000 | \$ (47,360) | \$ 15,367 |
| Advocacy | 6,295 | 105,000 | (36,398) | 74,897 |
| Total | <u>\$ 9,022</u> | <u>\$ 165,000</u> | <u>\$ (83,758)</u> | <u>\$ 90,264</u> |

At December 31, 2015 and 2014, net assets were released from donor restrictions in the amount of \$206,813 and \$83,758, respectively, by incurring expenditures satisfying the restricted purpose or from satisfying time restrictions.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2015 and 2014

Note 6 – Fundraising– Events

The Organization holds an annual fundraising event to support the operations of the Organization. Fundraising events for the years ended December 31, 2015 and 2014 were comprised of the following:

| | Seaside Soirée 2015 | Seaside Soirée 2014 |
|---------------------------------------|--------------------------------|--------------------------------|
| Fundraising events proceeds | \$ 63,300 | \$ 27,725 |
| Costs of direct benefits to attendees | (25,843) | (15,355) |
| Total fundraising – events, net | \$ 37,457 | \$ 12,370 |

Note 7 – Operating Lease Agreement

The Organization leases its administrative offices in San Diego, California, under an operating lease in the amount of \$3,914 per month. The lease expires on February 15, 2015. In addition to these basic monthly rental expenses, the Organization pays monthly charges for utilities, property tax and other services on a pro rata basis, which is calculated based on the rentable square footage. In September 2014, the Organization renewed its lease for one year, until February 15, 2016 in the amount of \$3,980 per month. Total rent expense for the years ended December 31, 2015 and 2014 were \$63,370 and \$59,209, respectively. In February 2016, the Organization renewed its lease for three-years ending February 14, 2019. Minimum future rental payments under these non-cancelable operating leases are as follows:

| Year | Amount |
|-------------|---------------|
| 2016 | \$ 51,413 |
| 2017 | 53,168 |
| 2018 | 54,763 |
| 2019 | 4,575 |
| Total | 163,919 |

Note 8 – Public Support

Volunteers from the community have donated significant amounts of their time in support of the Organization’s programs. No amounts have been reflected in the financial statements for the contributed services since no objective basis is available to measure the value of such services.

Note 9 – Risk Management

General Liability and Workers’ Compensation

The Organization is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, error and omissions, job-related illnesses or injuries to employees, and natural disasters for which the Organization carries commercial insurance. The Organization purchases commercial insurance to cover the risk of loss for property and business liability. There are no known claims or incidents that may result in the assertion of material claims arising from potential losses as of December 31, 2015 and 2014.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2015 and 2014

Note 10 – Commitment and Contingencies

Grants and Contracts

The Organization has grants and contracts with government agencies that may be subject to an audit. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits would not be material.

Litigation

In the ordinary course of operations, the Organization is subject to claims and litigation from outside parties. After consultation with legal counsel, the Organization believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

Note 11 – Subsequent Events

Subsequent events are events or transactions that occur after the statement of financial position date but before financial statements are available to be issued. The Organization has evaluated subsequent events through August 31, 2016, which is the date the financial statements are available to be issued.

SUPPLEMENTARY INFORMATION

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San Diego Coastkeeper
Schedule of Functional Expenses
For the Year Ended December 31, 2015

| <u>Expense category</u> | Program Services | | | Total Program Services |
|-----------------------------|-------------------------------|-----------------------|----------------------------------|-------------------------------|
| | <u>Monitoring</u> | <u>Education</u> | <u>Advocacy</u> | |
| Salaries and wages | \$ 81,373 | \$ 88,039 | \$ 97,172 | \$ 266,584 |
| Payroll taxes | 7,140 | 7,931 | 7,990 | 23,061 |
| Employee benefits | 9,942 | 7,320 | 4,583 | 21,845 |
| Workers compensation | 6,423 | 1,747 | 2,283 | 10,453 |
| Total salaries and benefits | <u>104,878</u> | <u>105,037</u> | <u>112,028</u> | <u>321,943</u> |
| Consultants | - | 2,184 | 2,164 | 4,348 |
| Communications | 2,543 | 34,835 | 7,117 | 44,495 |
| Computer services | - | 2,605 | 420 | 3,025 |
| Conferences and seminars | 902 | 1,982 | 1,277 | 4,161 |
| Dues and subscriptions | 415 | - | 3,624 | 4,039 |
| Events | - | 4,351 | 15 | 4,366 |
| Financing fees | - | - | - | - |
| Fuel – boat | 100 | 1,126 | 1,872 | 3,098 |
| Insurance | - | - | - | - |
| Legal | - | - | 3,270 | 3,270 |
| Rent | 15,386 | 19,097 | 9,549 | 44,032 |
| Supplies and equipment | 16,074 | 9,549 | 8,304 | 33,927 |
| Telephone | - | - | - | - |
| Travel | 473 | 2,659 | 2,317 | 5,449 |
| Total other expenses | <u>35,893</u> | <u>78,388</u> | <u>39,929</u> | <u>154,210</u> |
| Total program services | <u>\$ 140,771</u> | <u>\$ 183,425</u> | <u>\$ 151,957</u> | <u>\$ 476,153</u> |
| | Supporting Services | | | |
| <u>Expense category</u> | <u>Management and General</u> | <u>Fund - Raising</u> | <u>Total Supporting Services</u> | <u>Total</u> |
| Salaries and wages | \$ 34,481 | \$ 48,253 | \$ 82,734 | \$ 349,318 |
| Payroll taxes | 3,356 | 4,307 | 7,663 | 30,724 |
| Employee benefits | 5,418 | 1,352 | 6,770 | 28,615 |
| Workers compensation | 2,388 | 559 | 2,947 | 13,400 |
| Total salaries and benefits | <u>45,643</u> | <u>54,471</u> | <u>100,114</u> | <u>422,057</u> |
| Consultants | 11,657 | 2,762 | 14,419 | 18,767 |
| Communications | 82 | 6,162 | 6,244 | 50,739 |
| Computer services | 3,797 | - | 3,797 | 6,822 |
| Conferences and seminars | 410 | 2,720 | 3,130 | 7,291 |
| Dues and subscriptions | 607 | - | 607 | 4,646 |
| Events | 389 | 1,258 | 1,647 | 6,013 |
| Financing fees | 1,946 | 115 | 2,061 | 2,061 |
| Fuel – boat | - | - | - | 3,098 |
| Insurance | 7,018 | - | 7,018 | 7,018 |
| Legal | 221 | - | 221 | 3,491 |
| Rent | 9,950 | 9,387 | 19,337 | 63,369 |
| Supplies and equipment | 3,687 | 541 | 4,228 | 38,155 |
| Telephone | 2,759 | - | 2,759 | 2,759 |
| Travel | 884 | 540 | 1,424 | 6,873 |
| Total other expenses | <u>43,407</u> | <u>23,485</u> | <u>66,892</u> | <u>221,102</u> |
| Depreciation | 5,220 | - | 5,220 | 5,220 |
| Total supporting services | <u>\$ 94,270</u> | <u>\$ 77,956</u> | <u>\$ 172,226</u> | <u>\$ 648,379</u> |

San Diego Coastkeeper
Schedule of Functional Expenses
For the Year Ended December 31, 2014

| <u>Expense category</u> | Program Services | | | Total Program Services |
|----------------------------------|-------------------------------|-----------------------|----------------------------------|-------------------------------|
| | Monitoring | Education | Advocacy | |
| Salaries and wages | \$ 69,353 | \$ 78,032 | \$ 81,908 | \$ 229,293 |
| Payroll taxes | 6,293 | 6,853 | 6,834 | 19,980 |
| Employee benefits | 3,425 | 7,914 | 8,780 | 20,119 |
| Workers compensation | 3,480 | 2,141 | 1,911 | 7,532 |
| Total salaries and benefits | <u>82,551</u> | <u>94,940</u> | <u>99,433</u> | <u>276,924</u> |
| Consultants | 435 | 3,187 | - | 3,622 |
| Communications | 3,256 | 41,111 | 5,363 | 49,730 |
| Computer services | - | 2,044 | 202 | 2,246 |
| Conferences and seminars | - | 2,477 | 1,395 | 3,872 |
| Dues and subscriptions | 104 | - | 3,971 | 4,075 |
| Equipment rental and maintenance | - | - | - | - |
| Events | - | 3,562 | - | 3,562 |
| Fuel – boat | - | 1,087 | 3,734 | 4,821 |
| Insurance | - | 445 | - | 445 |
| Investment fees | - | - | - | - |
| Legal | - | - | 5,603 | 5,603 |
| Other | 940 | 1,553 | 197 | 2,690 |
| Rent | 9,519 | 19,873 | 9,517 | 38,909 |
| Supplies and equipment | 15,631 | 9,662 | 97 | 25,390 |
| Tax and license | - | - | - | - |
| Telephone | - | - | - | - |
| Travel | 113 | 2,794 | 2,726 | 5,633 |
| Total other expenses | <u>29,998</u> | <u>87,795</u> | <u>32,805</u> | <u>150,598</u> |
| Total program services | <u>\$ 112,549</u> | <u>\$ 182,735</u> | <u>\$ 132,238</u> | <u>\$ 427,522</u> |
| | Supporting Services | | | |
| <u>Expense category</u> | Management and General | Fund - Raising | Total Supporting Services | Total |
| Salaries and wages | \$ 38,373 | \$ 36,573 | \$ 74,946 | \$ 304,239 |
| Payroll taxes | 2,960 | 2,935 | 5,895 | 25,875 |
| Employee benefits | 2,189 | 1,928 | 4,117 | 24,236 |
| Workers compensation | 1,200 | 606 | 1,806 | 9,338 |
| Total salaries and benefits | <u>44,722</u> | <u>42,042</u> | <u>86,764</u> | <u>363,688</u> |
| Consultants | 6,684 | 163 | 6,847 | 10,469 |
| Communications | 50 | 952 | 1,002 | 50,732 |
| Computer services | 4,520 | - | 4,520 | 6,766 |
| Conferences and seminars | - | 274 | 274 | 4,146 |
| Dues and subscriptions | - | - | - | 4,075 |
| Equipment rental and maintenance | 6,727 | - | 6,727 | 6,727 |
| Events | - | - | - | 3,562 |
| Fuel – boat | - | - | - | 4,821 |
| Insurance | 6,685 | - | 6,685 | 7,130 |
| Investment fees | 1,707 | 758 | 2,465 | 2,465 |
| Legal | - | - | - | 5,603 |
| Other | 334 | 242 | 576 | 3,266 |
| Rent | 11,732 | 8,569 | 20,301 | 59,210 |
| Supplies and equipment | 756 | 798 | 1,554 | 26,944 |
| Tax and license | 505 | - | 505 | 505 |
| Telephone | 2,661 | - | 2,661 | 2,661 |
| Travel | 12 | 1,003 | 1,015 | 6,648 |
| Total other expenses | <u>42,373</u> | <u>12,759</u> | <u>55,132</u> | <u>205,730</u> |
| Depreciation | 11,389 | - | 11,389 | 11,389 |
| Total supporting services | <u>\$ 98,484</u> | <u>\$ 54,801</u> | <u>\$ 153,285</u> | <u>\$ 580,807</u> |