

# **San Diego Coastkeeper**

San Diego, California

## **Financial Statements and Independent Auditors' Report**

*For the Years Ended December 31, 2017 and 2016*





**San Diego Coastkeeper**  
**For the Years Ended December 31, 2017 and 2016**

**Table of Contents**

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	<u>Page</u>
<b>Independent Auditors' Report</b> .....	1
<b>Financial Statements:</b>	
Statements of Financial Position .....	5
Statements of Activities .....	6
Statements of Cash Flows .....	8
Notes to the Basic Financial Statements .....	9
<b>Supplementary Information:</b>	
Schedules of Functional Expenses .....	17

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## **Independent Auditors' Report**

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

### **Report on 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, 2017 and 2016, 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 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, 2017 and 2016, 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.

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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*

San Diego, California  
November 12, 2018

## **FINANCIAL STATEMENTS**

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**San Diego Coastkeeper**  
**Statements of Financial Position**  
**December 31, 2017 and 2016**

ASSETS	<u>2017</u>	<u>2016</u>
<b>Current assets:</b>		
Cash and cash equivalents	\$ 467,807	\$ 108,753
Grants and contracts receivable	65,649	119,236
Prepaid expenses and deposits	8,380	8,712
<b>Total current assets</b>	<u>541,836</u>	<u>236,701</u>
<b>Non-current assets:</b>		
Property and equipment, net	-	1,836
<b>Total non-current assets</b>	<u>-</u>	<u>1,836</u>
<b>Total assets</b>	<u>\$ 541,836</u>	<u>\$ 238,537</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities:</b>		
Current liabilities:		
Accounts and other payables	867	335
Accrued vacation payable	11,185	3,991
Deferred rent credit	1,582	1,437
Loans payable	-	25,000
<b>Total current liabilities</b>	<u>13,634</u>	<u>30,763</u>
<b>Total liabilities</b>	<u>13,634</u>	<u>30,763</u>
<b>Net assets:</b>		
Unrestricted	398,005	207,774
Temporarily restricted	130,197	-
<b>Total net assets</b>	<u>528,202</u>	<u>207,774</u>
<b>Total liabilities and net assets</b>	<u>\$ 541,836</u>	<u>\$ 238,537</u>

**San Diego Coastkeeper**  
**Statement of Activities**  
**For the Year Ended December 31, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES</b>			
<b>Support and other revenue:</b>			
<b>Contributions, gifts and grants:</b>			
Direct public support	\$ 455,720	\$ 121,828	\$ 577,548
Governmental grants	102,676	8,369	111,045
Fundraising – events, net	42,963	-	42,963
Case and legal recovery	172,049	-	172,049
Investment earnings	3,207	-	3,207
<b>Total support and other revenue</b>	<u>776,615</u>	<u>130,197</u>	<u>906,812</u>
<b>Total revenue</b>	<u>776,615</u>	<u>130,197</u>	<u>906,812</u>
<b>EXPENSES</b>			
<b>Program expenses:</b>			
Monitoring	103,041	-	103,041
Education	165,799	-	165,799
Advocacy	164,963	-	164,963
<b>Total program expenses</b>	<u>433,803</u>	<u>-</u>	<u>433,803</u>
<b>Supporting services:</b>			
Management and general	92,681	-	92,681
Fundraising	59,900	-	59,900
<b>Total supporting services</b>	<u>152,581</u>	<u>-</u>	<u>152,581</u>
<b>Total expenses</b>	<u>586,384</u>	<u>-</u>	<u>586,384</u>
<b>Change in net assets</b>	190,231	130,197	320,428
<b>Net Assets:</b>			
Beginning of year	207,774	-	207,774
End of year	<u>\$ 398,005</u>	<u>\$ 130,197</u>	<u>\$ 528,202</u>

**San Diego Coastkeeper**  
**Statement of Activities (Continued)**  
**For the Year Ended December 31, 2016**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES</b>			
<b>Support and other revenue:</b>			
<b>Contributions, gifts and grants:</b>			
Direct public support	\$ 530,772	\$ -	\$ 530,772
Governmental grants	117,289	-	117,289
Fundraising – events, net	30,157	-	30,157
Other revenue	619	-	619
Investment earnings	1,507	-	1,507
<b>Total support and other revenue</b>	<b>680,344</b>	<b>-</b>	<b>680,344</b>
<b>Net assets released from restrictions</b>	<b>60,951</b>	<b>(60,951)</b>	<b>-</b>
<b>Total revenue</b>	<b>741,295</b>	<b>(60,951)</b>	<b>680,344</b>
<b>EXPENSES</b>			
<b>Program expenses:</b>			
Monitoring	124,438	-	124,438
Education	185,285	-	185,285
Advocacy	125,103	-	125,103
<b>Total program expenses</b>	<b>434,826</b>	<b>-</b>	<b>434,826</b>
<b>Supporting services:</b>			
Management and general	173,384	-	173,384
Fundraising	60,524	-	60,524
<b>Total supporting services</b>	<b>233,908</b>	<b>-</b>	<b>233,908</b>
<b>Total expenses</b>	<b>668,734</b>	<b>-</b>	<b>668,734</b>
<b>Change in net assets</b>	<b>72,561</b>	<b>(60,951)</b>	<b>11,610</b>
<b>Net Assets:</b>			
Beginning of year	135,213	60,951	196,164
End of year	<u>\$ 207,774</u>	<u>\$ -</u>	<u>\$ 207,774</u>

**San Diego Coastkeeper**  
**Statements of Cash Flows**  
**For the Years Ended December 31, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	320,428	\$ 11,610
<b>Adjustments to reconcile change in net assets to net cash provided by operating activities:</b>		
Depreciation	1,836	5,220
<b>Changes in assets and liabilities:</b>		
Grants and contracts receivable	53,587	31,071
Prepaid items and deposits	332	3,062
Accounts and other payables	532	(1,795)
Accrued vacation payable	7,194	244
Deferred rent credit	145	1,437
<b>Net cash provided by operating activities</b>	384,054	50,849
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from loan payable	-	25,000
Principal payments on loans payable	(25,000)	-
<b>Net cash provided by (used in) financing activities</b>	(25,000)	25,000
<b>Net increase in cash and cash equivalents</b>	359,054	75,849
<b>CASH AND CASH EQUIVALENTS:</b>		
Beginning of year	108,753	32,904
End of year	\$ 467,807	\$ 108,753

**San Diego Coastkeeper**  
**Notes to the Financial Statements**  
**For the Years Ended December 31, 2017 and 2016**

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**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 trains hundreds of teachers to help 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. At December 2017 there were \$130,197 in temporarily restricted asset and at December 2016 there were no temporarily and permanent restrict net assets
- 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, 2017 and 2016.

**San Diego Coastkeeper**  
**Notes to the Financial Statements (Continued)**  
**For the Years Ended December 31, 2017 and 2016**

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**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.

**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, 2017 and 2016.

**Deferred Rent Credit and Rent Expense**

For lease agreements that provide for escalating rent payments or free-rent occupancy periods, the Organization recognizes rent expense on a straight-line basis over the non-cancelable lease term and option renewal periods where failure to exercise such options would result in an economic penalty in such amount that renewal appears, at the inception of the lease, to be reasonably assured. The lease term commences on the date that the Organization takes possession of or controls the physical use of the property. Deferred rent credit is included as a liability on the statement of financial position in the amount of \$1,582 and \$1,437 as of December 31, 2017 and 2016, respectively.

**San Diego Coastkeeper**  
**Notes to the Financial Statements (Continued)**  
**For the Years Ended December 31, 2017 and 2016**

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**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.

**Contributed In-Kind Goods and Services**

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services are recognized if the services received (a) create or enhance long-lived assets, or (b) require specialized skills provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

**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, 2017 and 2016.

**Functional Allocation of Expenses**

The costs of providing the Organization's programs and other activities have been presented in the schedule of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The Organization uses proportional salary dollars to allocate indirect costs.

**Note 2 – Grants and Contracts Receivable**

Grants and contracts receivable at December 31, 2017 and 2016, were comprised of the following:

<u>Description</u>	<u>2017</u>	<u>2016</u>
Proposition 84	\$ 3,765	\$ 35,702
Proposition 84 retension	24,250	23,850
Project SWELL	3,372	11,688
Outreach	1,347	85
Annual support	17,000	25,000
Other	15,915	22,911
<b>Total</b>	<b>\$ 65,649</b>	<b>\$ 119,236</b>

**San Diego Coastkeeper**  
**Notes to the Financial Statements (Continued)**  
**For the Years Ended December 31, 2017 and 2016**

**Note 3 – Property and Equipment**

Property and equipment at December 31, 2017 and 2016, were comprised of the following:

	2017	2016
Depreciable assets:		
Leasehold improvements	\$ 77,685	\$ 77,685
Boat and boat lift	49,166	49,166
Total depreciable assets	126,851	126,851
Accumulated depreciation	(126,851)	(125,015)
Total property and equipment, net	\$ -	\$ 1,836

At December 31, 2017 and 2016, depreciation expense were \$1,836 and \$5,220, respectively.

**Note 4 – Loans Payable**

***Related Party – Loan Payable***

In 2016, the Organization received a working capital loan payable in the amount of \$25,000 from a related party. The loan was repaid in 2017.

**Note 5 – Net Assets – Temporarily Restricted**

At December 31, 2017 and 2016, temporarily restricted net assets consisted of the following:

	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017
Education	\$ -	\$ 40,869	\$ -	\$ 40,869
Monitoring	-	26,467	-	26,467
Advocacy	-	62,861	-	62,861
Total	\$ -	\$ 130,197	\$ -	\$ 130,197

  

	Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016
Education	\$ 46,181	\$ -	\$ (46,181)	\$ -
Advocacy	14,770	-	(14,770)	-
Total	\$ 60,951	\$ -	\$ (60,951)	\$ -

For the year ended December 31, 2007, \$130,197 net assets were restricted. For the year ended December 31, 2016, net assets were released from donor restrictions in the amount of \$60,951 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, 2017 and 2016**

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**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, 2017 and 2016 were comprised of the following:

	<b>Seaside Soirée 2017</b>	<b>Seaside Soirée 2016</b>
Fundraising events proceeds	\$ 68,500	\$ 64,285
Costs of direct benefits to attendees	(25,537)	(34,128)
Total fundraising – events, net	\$ 42,963	\$ 30,157

**Note 7 – Operating Lease Agreement**

The Organization leases its administrative offices in San Diego, California, under an operating lease. In February 2016, the Organization renewed its lease for three-years ending February 14, 2019. In addition to the basic monthly rental expense, the Organization pays monthly charges for utilities, property tax and other common area services on a pro rata basis, which is calculated based on the rentable square footage. Minimum future rental payments under a noncancelable operating lease as follows:

<b>Year</b>	<b>Amount</b>
2018	\$ 53,313
2019	4,443
Total	\$ 57,756

Total rent expense for the years ended December 31, 2017 and 2016 were \$54,220 and \$53,182, respectively.

**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 – 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. At December 31, 2017 there were deposits of \$248,061 that are uninsured and at December 31, 2016 there were no deposits uninsured.

**San Diego Coastkeeper**  
**Notes to the Financial Statements (Continued)**  
**For the Years Ended December 31, 2017 and 2016**

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**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**

In January 2018, the Organization entered into a new administrative office lease with NTCF Liberty Station with lease terms of three (3) years starting January 2018, with an approximate total value of \$82,613. The new lease would also cancel the existing office lease that commenced February 2016 and that was ending on February 14, 2019.

**SUPPLEMENTARY INFORMATION**

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**San Diego Coastkeeper**  
**Schedule of Functional Expenses**  
**For the Year Ended December 31, 2017**

<b>Expense category</b>	<b>Program Services</b>			<b>Total Program Services</b>
	<b>Monitoring</b>	<b>Education</b>	<b>Advocacy</b>	
Salaries and wages	\$ 51,333	\$ 103,133	\$ 86,855	\$ 241,321
Payroll taxes	4,367	9,104	7,045	20,516
Employee benefits	9,020	8,391	5,497	22,908
Workers compensation	268	320	352	940
Total salaries and benefits	64,988	120,948	99,749	285,685
Consultants	500	1,500	40,000	42,000
Communications	1,865	21,005	1,965	24,835
Dues and subscriptions	-	-	3,948	3,948
Insurance	-	-	1,131	1,131
Other	366	950	806	2,122
Rent	13,027	15,366	10,461	38,854
Supplies and equipment	18,143	1,669	-	19,812
Utilities	4,109	3,037	3,386	10,532
Travel	43	1,324	3,517	4,884
Total other expenses	38,053	44,851	65,214	148,118
Total program services	\$ 103,041	\$ 165,799	\$ 164,963	\$ 433,803

<b>Expense category</b>	<b>Supporting Services</b>			<b>Total</b>
	<b>Management and General</b>	<b>Fund - Raising</b>	<b>Total Supporting Services</b>	
Salaries and wages	\$ 31,196	\$ 34,039	\$ 65,235	\$ 306,556
Payroll taxes	2,114	2,993	5,107	25,623
Employee benefits	3,917	4,111	8,028	30,936
Workers compensation	116	94	210	1,150
Total salaries and benefits	37,343	41,237	78,580	364,265
Consultants	17,520	-	17,520	59,520
Communications	1,126	983	2,109	26,944
Computer services	3,593	4,037	7,630	7,630
Depreciation	1,836	-	1,836	1,836
Dues and subscriptions	1,853	1,826	3,679	7,627
Insurance	7,043	-	7,043	8,174
Other	1,518	320	1,838	3,960
Rent	7,828	7,683	15,511	54,365
Supplies and equipment	3,708	1,000	4,708	24,520
Utilities	7,784	2,618	10,402	20,934
Travel	1,529	196	1,725	6,609
Total other expenses	55,338	18,663	74,001	222,119
Total supporting services	\$ 92,681	\$ 59,900	\$ 152,581	\$ 586,384

**San Diego Coastkeeper**  
**Schedule of Functional Expenses (Continued)**  
**For the Year Ended December 31, 2016**

<u>Expense category</u>	<b>Program Services</b>			<b>Total Program Services</b>
	<b>Monitoring</b>	<b>Education</b>	<b>Advocacy</b>	
Salaries and wages	\$ 65,079	\$ 103,387	\$ 85,905	\$ 254,371
Payroll taxes	5,681	9,128	7,011	21,820
Employee benefits	12,344	8,951	5,441	26,736
Workers compensation	12,997	3,926	5,114	22,037
Total salaries and benefits	<u>96,101</u>	<u>125,392</u>	<u>103,471</u>	<u>324,964</u>
Consultants	250	1,000	2,395	3,645
Communications	1,989	30,380	5,363	37,732
Dues and subscriptions	260	634	2,465	3,359
Insurance	-	-	1,126	1,126
Other	128	770	1,295	2,193
Rent	12,721	15,006	7,546	35,273
Supplies and equipment	12,933	9,139	271	22,343
Utilities				-
Travel	56	2,964	1,171	4,191
Total other expenses	<u>28,337</u>	<u>59,893</u>	<u>21,632</u>	<u>109,862</u>
Total program services	<u>\$ 124,438</u>	<u>\$ 185,285</u>	<u>\$ 125,103</u>	<u>\$ 434,826</u>

<u>Expense category</u>	<b>Management and General</b>	<b>Fund - Raising</b>	<b>Total Supporting Services</b>	<b>Total</b>
	Salaries and wages	\$ 76,145	\$ 40,718	\$ 116,863
Payroll taxes	6,401	3,587	9,988	31,808
Employee benefits	4,583	1,241	5,824	32,560
Workers compensation	5,727	434	6,161	28,198
Total salaries and benefits	<u>92,856</u>	<u>45,980</u>	<u>138,836</u>	<u>463,800</u>
Consultants	23,647	30	23,677	27,322
Communications	305	3,447	3,752	41,484
Computer services	7,929	734	8,663	8,663
Depreciation	5,220	-	5,220	5,220
Dues and subscriptions	1,994	140	2,134	5,493
Insurance	6,834	-	6,834	7,960
Other	1,871	-	1,871	4,064
Rent	9,199	8,710	17,909	53,182
Supplies and equipment	3,009	1,232	4,241	26,584
Utilities	20,192	-	20,192	20,192
Travel	328	251	579	4,770
Total other expenses	<u>80,528</u>	<u>14,544</u>	<u>95,072</u>	<u>204,934</u>
Total supporting services	<u>\$ 173,384</u>	<u>\$ 60,524</u>	<u>\$ 233,908</u>	<u>\$ 668,734</u>