

San Diego Coastkeeper

San Diego, California

Financial Statements and Independent Auditors' Report

For the Years Ended December 31, 2016 and 2015



San Diego Coastkeeper
For the Years Ended December 31, 2016 and 2015

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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 comprise the statements of financial position as of December 31, 2016 and 2015, 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, 2016 and 2015, 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 relate 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
April 26, 2017

FINANCIAL STATEMENTS

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San Diego Coastkeeper
Statements of Financial Position
December 31, 2016 and 2015

ASSETS	2016	2015
Current assets:		
Cash and cash equivalents	\$ 108,753	\$ 32,904
Grants and contracts receivable (note 2)	119,236	150,307
Prepaid expenses and deposits	8,712	11,774
Total current assets	236,701	194,985
Non-current assets:		
Property and equipment, net (Note 3)	1,836	7,056
Total non-current assets	1,836	7,056
Total assets	\$ 238,537	\$ 202,041
LIABILITIES AND NET ASSETS		
Liabilities:		
Current liabilities:		
Accounts and other payables	\$ 335	\$ 2,130
Accrued vacation payable	3,991	3,747
Deferred rent credit	1,437	-
Loan payable (Note 4)	25,000	-
Total current liabilities	30,763	5,877
Total liabilities	30,763	5,877
Net assets:		
Unrestricted	207,774	135,213
Temporarily restricted (Note 5)	-	60,951
Total net assets	207,774	196,164
Total liabilities and net assets	\$ 238,537	\$ 202,041

San Diego Coastkeeper
Statement of Activities
For the Year Ended December 31, 2016

REVENUES	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and other revenue:			
Contributions, gifts and grants:			
Direct public support	530,772	-	530,772
Governmental grants	117,289	-	117,289
Fundraising – events, net (note 6)	30,157	-	30,157
Other revenue	619	-	619
Investment earnings	1,507	-	1,507
Total support and other revenue	<u>680,344</u>	<u>-</u>	<u>680,344</u>
Net assets released from restrictions	<u>60,951</u>	<u>(60,951)</u>	<u>-</u>
Total revenue	<u>741,295</u>	<u>(60,951)</u>	<u>680,344</u>
EXPENSES			
Program expenses:			
Monitoring	124,438	-	124,438
Education	185,285	-	185,285
Advocacy	125,103	-	125,103
Total program expenses	<u>434,826</u>	<u>-</u>	<u>434,826</u>
Supporting services:			
Management and general	173,384	-	173,384
Fundraising	60,524	-	60,524
Total supporting services	<u>233,908</u>	<u>-</u>	<u>233,908</u>
Total expenses	<u>668,734</u>	<u>-</u>	<u>668,734</u>
Change in net assets	72,561	(60,951)	11,610
Net Assets:			
Beginning of year	<u>135,213</u>	<u>60,951</u>	<u>196,164</u>
End of year	<u>\$ 207,774</u>	<u>\$ -</u>	<u>\$ 207,774</u>

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

REVENUES:	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
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
Investment earnings	377	-	377
Total support and other revenue	<u>458,902</u>	<u>177,500</u>	<u>636,402</u>
Net assets released from restrictions	<u>206,813</u>	<u>(206,813)</u>	<u>-</u>
Total revenue	<u>665,715</u>	<u>(29,313)</u>	<u>636,402</u>
EXPENSES:			
Program expenses:			
Monitoring	140,771	-	140,771
Education	183,425	-	183,425
Advocacy	151,957	-	151,957
Total program expenses	<u>476,153</u>	<u>-</u>	<u>476,153</u>
Supporting services:			
Management and general	94,270	-	94,270
Fundraising	77,956	-	77,956
Total supporting services	<u>172,226</u>	<u>-</u>	<u>172,226</u>
Total expenses	<u>648,379</u>	<u>-</u>	<u>648,379</u>
Change in net assets	17,336	(29,313)	(11,977)
Net Assets:			
Beginning of year	<u>117,877</u>	<u>90,264</u>	<u>208,141</u>
End of year	<u>\$ 135,213</u>	<u>\$ 60,951</u>	<u>\$ 196,164</u>

San Diego Coastkeeper
Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 11,610	\$ (11,977)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	5,220	5,220
Changes in assets and liabilities:		
Grants and contracts receivable	31,071	19,556
Prepaid expenses and deposits	3,062	7,139
Accounts and other payables	(1,795)	(2,610)
Accrued vacation payable	244	(5,540)
Deferred rent credit	1,437	-
Net cash provided by operating activities	50,849	11,788
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from loan payable	25,000	-
Principal payments on loan payable	-	(35,000)
Net cash provided by (used in) financing activities	25,000	(35,000)
Net increase (decrease) in cash and cash equivalents	75,849	(23,212)
CASH AND CASH EQUIVALENTS:		
Beginning of year	32,904	56,116
End of year	\$ 108,753	\$ 32,904

San Diego Coastkeeper
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

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 (Stewardship: Water Education for Lifelong Leadership) 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.

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, 2016 and 2015.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2016 and 2015

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, 2016 and 2015.

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 \$1,437 and \$0 as of December 31, 2016 and 2015, respectively.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2016 and 2015

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, 2016 and 2015.

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, 2016 and 2015 were comprised of the following:

<u>Description</u>	<u>Balance December 31, 2016</u>	<u>Balance December 31, 2015</u>
Proposition 84	\$ 35,702	\$ 57,659
Proposition 84 retension	23,850	21,972
Project SWELL	11,688	26,339
Outreach	85	8,837
Annual support	25,000	25,000
Other	22,911	10,500
Total	<u>\$ 119,236</u>	<u>\$ 150,307</u>

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2016 and 2015

Note 3 – Property and Equipment

Property and equipment at December 31, 2016 and 2015 were comprised of the following:

	<u>Balance</u> <u>December 31, 2016</u>	<u>Balance</u> <u>December 31, 2015</u>
Depreciable assets:		
Leasehold improvements	\$ 77,685	\$ 77,685
Boat and boat lift	49,166	49,166
Total depreciable assets	<u>126,851</u>	<u>126,851</u>
Accumulated depreciation	<u>(125,015)</u>	<u>(119,795)</u>
Total property and equipment, net	<u>\$ 1,836</u>	<u>\$ 7,056</u>

Note 4 – Loan 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 is interest free as the related party has decided to forgo the charge of interest expense as an in-kind contribution. The loan is expected to be repaid in 2017.

Note 5 – Net Assets – Temporarily Restricted

At December 31, 2016 and 2015, temporarily restricted net assets consisted of the following:

	<u>Balance</u> <u>January 1, 2016</u>	<u>Additions</u>	<u>Releases</u>	<u>Balance</u> <u>December 31, 2016</u>
Education	\$ 46,181	\$ -	\$ (46,181)	\$ -
Advocacy	14,770	-	(14,770)	-
Total	<u>\$ 60,951</u>	<u>\$ -</u>	<u>\$ (60,951)</u>	<u>\$ -</u>

	<u>Balance</u> <u>January 1, 2015</u>	<u>Additions</u>	<u>Releases</u>	<u>Balance</u> <u>December 31, 2015</u>
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>

For the years ended December 31, 2016 and 2015, net assets were released from donor restrictions in the amounts of \$60,951 and \$206,813, 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, 2016 and 2015

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, 2016 and 2015 were comprised of the following:

	Seaside Soirée 2016	Seaside Soirée 2015
Fundraising events proceeds	\$ 64,285	\$ 63,300
Costs of direct benefits to attendees	(34,128)	(25,843)
Total fundraising – events, net	\$ 30,157	\$ 37,457

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 non-cancelable operating lease as follows:

Year	Amount
2017	\$ 53,313
2018	53,313
2019	4,443
Total	\$ 111,069

Total rent expense for the years ended December 31, 2016 and 2015 were \$53,182 and \$47,760, 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. There were no deposits uninsured at December 31, 2016 and 2015.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
For the Years Ended December 31, 2016 and 2015

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 April 26, 2017, 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, 2016

<u>Expense category</u>	Program Services			Total Program Services
	Monitoring	Education	Advocacy	
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
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>
	Supporting Services			
<u>Expense category</u>	Management and General	Fundraising	Total Supporting Services	Total
Salaries and wages	\$ 76,145	\$ 40,718	\$ 116,863	\$ 371,234
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
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>75,308</u>	<u>14,544</u>	<u>89,852</u>	<u>199,714</u>
Depreciation	5,220	-	5,220	5,220
Total supporting services	<u>\$ 173,384</u>	<u>\$ 60,524</u>	<u>\$ 233,908</u>	<u>\$ 668,734</u>

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

<u>Expense category</u>	Program Services			Total Program Services
	Monitoring	Education	Advocacy	
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	5,434	7,618
Communications	2,543	34,835	7,117	44,495
Computer services	-	2,605	420	3,025
Dues and subscriptions	415	-	3,624	4,039
Other	1,002	7,459	3,164	11,625
Rent	11,589	14,432	7,163	33,184
Supplies and equipment	16,074	9,549	8,304	33,927
Utilities	3,797	4,665	2,386	10,848
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>

<u>Expense category</u>	Supporting Services			Total
	Management and General	Fundraising	Total Supporting Services	
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	11,878	2,762	14,640	22,258
Communications	82	6,162	6,244	50,739
Computer services	3,797	-	3,797	6,822
Dues and subscriptions	607	-	607	4,646
Insurance	7,018	-	7,018	7,018
Other	2,745	4,093	6,838	18,463
Rent	7,498	7,078	14,576	47,760
Supplies and equipment	3,687	541	4,228	38,155
Utilities	5,211	2,309	7,520	18,368
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>