



San Diego Coastkeeper

San Diego, California

Financial Statements and Independent Auditor's Report

December 31, 2020

San Diego Coastkeeper
December 31, 2020

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	4
Statements of Activities.....	5
Statements of Cash Flows	6
Notes to the Basic Financial Statements	7
Supplementary Information:	
Schedules of Functional Expenses	16

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Independent Auditor's Report

To the Board of Directors
of 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 statement of financial position as of December 31, 2020, and the related statements of activities and cash flow for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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.

Office 619-878-5779 Fax 619-792-1141
akagan@kagancpas.com



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

Other Information

The prior year summarized comparative information has been derived from the 2019 financial statements and in our report dated August 31, 2020 we expressed an unqualified opinion on those financial statements. The information is consistent, in all material respects, with the audited financial statements from which it has been derived.

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, 2020, and the changes in its net assets and its cash flow for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Functional Expenses on pages 16 and 17 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 on page 16 has been subjected to the auditing procedures applied in the audit 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.

Ariel Kagan

Kagan and Associates, CPAs
Santee, California

October 10, 2021

Office 619-878-5779 Fax 619-792-1141
akagan@kagancpas.com

FINANCIAL STATEMENTS

San Diego Coastkeeper
Statements of Financial Position
December 31, 2020 and 2019

Assets

Current assets

	2020	2019
Cash and cash equivalents	\$ 1,107,788	\$ 1,032,725
Certificates of deposit (CD)	254,128	152,798
Grants and contracts receivable	48,716	53,352
Prepaid expenses and deposits	14,136	11,470

Total operating assets

1,424,768	1,250,345
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Fixed assets

Property & equipment	130,626	130,626
Less: accumulated depreciation	(130,626)	(130,626)

Net fixed assets

-	-
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Total assets

\$ 1,424,768	\$ 1,250,345
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Liabilities and net assets

Current liabilities

Accounts payable	\$ -	\$ 333
Accrued workers comp	5,651	4,323
Accrued vacation payable	17,512	12,388

Total current liabilities

23,163	17,044
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Long term liabilities

Notes payable	79,397	-
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Total long term liabilities

79,397	-
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Total liabilities

102,560	17,044
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Net assets

Without donor restrictions	1,288,125	1,063,741
With donor restrictions	34,083	169,560

Total net assets

1,322,208	1,233,301
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Total liabilities and net assets

\$ 1,424,768	\$ 1,250,345
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The accompanying notes are an integral part of these financial statements

San Diego Coastkeeper
Statements of Activities
December 31, 2020 and 2019

	2020			2019		
	Without donor Restrictions	With donor Restrictions	Total support and other revenue	Without donor Restrictions	With donor Restrictions	Total support and other revenue
Revenue and support						
Direct public support	\$ 550,319	76,500	\$ 626,819	\$ 524,305	250,000	\$ 774,305
Government grants	137,697	-	137,697	215,710	14,500	230,210
Fundraising - events, net	(7,372)	-	(7,372)	52,991	-	52,991
Investment earnings	3,418	-	3,418	2,631	-	2,631
Net assets released from restriction	211,977	(211,977)	-	247,662	(247,662)	-
Total revenue and support	896,039	(135,477)	760,562	1,043,299	16,838	1,060,137
Expenses						
Program services						
Monitoring	66,916	-	66,916	48,633	-	48,633
Education	186,397	-	186,397	213,588	-	213,588
Advocacy	289,863	-	289,863	254,917	-	254,917
Total program services	543,176	-	543,176	517,138	-	517,138
Supporting services						
Management & general	47,845	-	47,845	40,372	-	40,372
Resource development	80,635	-	80,635	86,209	-	86,209
Total supporting services	128,480	-	128,480	126,581	-	126,581
Total expenses	671,655	-	671,655	643,719	-	643,719
Change in net assets	224,384	(135,477)	88,907	399,580	16,838	416,418
Beginning net assets	1,063,741	169,560	1,233,301	664,161	152,722	816,883
Ending net assets	\$ 1,288,125	34,083	\$ 1,322,208	\$ 1,063,741	169,560	\$ 1,233,301

The accompanying notes are an integral part of these financial statements

San Diego Coastkeeper
Statements of Cash Flows
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Change in net assets		
Adjustments to reconcile change in net assets to net cash provided by operating activities:	\$ 88,907	\$ 416,418
Depreciation	-	1,939
(Increase) decrease in assets:		
Grants & contracts receivable	4,636	7,861
Prepaid expenses and deposits	(2,666)	(4,163)
Increase (decrease) in liabilities:		
Accounts payable	(333)	(4,692)
Accrued vacation	5,124	696
Deferred revenue	-	(30,900)
Accrued workers compensation	1,328	1,874
Net cash provided (used) by operating activities	<u>96,996</u>	<u>389,033</u>
Cash flows from investing activities:		
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities:		
Principal loan received	79,397	-
Net cash provided (used) by financing activities	<u>79,397</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	176,393	389,033
Beginning cash and cash equivalents (including CD's)	<u>1,185,523</u>	<u>796,490</u>
Ending cash and cash equivalents (including CD's)	<u><u>\$ 1,361,916</u></u>	<u><u>\$ 1,185,523</u></u>

The accompanying notes are an integral part of these financial statements

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San Diego CoastKeeper
Notes to the Financial Statements
Years Ended December 31, 2020 and 2019

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 300 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 San Diego. 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 and regulations the Organization will seek to ensure legal compliance, which may include litigation.

Education - The Organization's educational lessons 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 by request. 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 climate change, including drought and 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

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions generally result from revenues generated by receiving unrestricted contributions, providing services, and receiving interest from investments less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets With Donor Restrictions – These net assets are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
Years Ended December 31, 2020 and 2019

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

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.

Contributions

Contributions are recognized when the donor makes a promise to give the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Revenue Recognition

The Organization recognizes revenue as earned pursuant to Generally Accepted Accounting Principles (GAAP). Specifically, direct public support and funds received from advocacy are recognized when received unless there is a clear donor restriction.

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. There were no material In-kind Contributions for the years ended December 31, 2019 and December 31, 2020.

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.

Fair Value Measurements

The Organization measures fair value at the price that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Authoritative guidance establishes a hierarchy for ranking the quality and reliability of the information used to determine fair values, requiring that assets and liabilities carried at fair value be classified and disclosed in one of the following three categories:

- Level 1: Unadjusted quoted market prices for identical assets or liabilities in active markets.
- Level 2: Unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.
- Level 3: Significant unobservable inputs for the asset or liability.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
Years Ended December 31, 2020 and 2019

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

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, 2020 and 2019.

Deferred Revenue

Deferred revenue represents revenues collected but not earned as of December 31, 2020. This is composed of revenue from grants received from a foundation. If a program is conducted over a calendar year end, deferred revenue is recorded for all revenue related to programs predominately conducted in the next calendar year. There was no deferred revenue earned at the year ended December 31, 2020 and December 31, 2019.

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.

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.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
Years Ended December 31, 2020 and 2019

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

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, 2020 and 2019.

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.

Adoption of New Accounting Pronouncement

The Organization adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-14 *-Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. The changes required by the update have been applied retrospectively to all periods presented. A key change required by ASU 2016-14 relates to the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets, if applicable, are now reported as net assets with donor restrictions.

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's prior audited financial statements for the year ended December 31, 2019 from which the summarized information was derived. Some items may have been reclassified for purposes of overall comparability and consistency of presentation.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
Years Ended December 31, 2020 and 2019

Note 2 – Grants and Contracts Receivable

Grants and contracts receivable at December 31, 2020 and 2019, were comprised of the following:

Description	2020	2019
City of San Diego	\$ 24,466	\$ -
Private Party	<u>24,250</u>	<u>53,352</u>
Total	\$ <u>48,716</u>	\$ <u>53,352</u>

Note 3 – Property and Equipment

Property and equipment at December 31, 2020 and 2019, were comprised of the following:

	<u>2020</u>	<u>2019</u>
Depreciable assets:		
Leasehold improvements	\$ 81,460	\$ 81,460
Boat and boat lift	<u>49,166</u>	<u>49,166</u>
Total depreciable assets	130,626	130,626
Accumulated depreciation	<u>(130,626)</u>	<u>(130,626)</u>
Total property and equipment,	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

For the years ended December 31, 2020 and 2019, depreciation expense was \$0 and \$1,939, respectively.

Note 4 – Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Financial assets at December 31, 2020:

Cash	\$1,107,788
Certificates of deposit	254,128
Accounts and contributions receivable	<u>48,716</u>
Total financial assets	1,410,632
Funds subject to donor-imposed restrictions	<u>(34,083)</u>
Financials assets available to meet general expenditures within one year	<u><u>\$1,376,549</u></u>

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
Years Ended December 31, 2020 and 2019

Note 4 – Liquidity and Availability of Financial Assets (Continued)

Financial assets at December 31, 2019:

Cash	\$1,032,725
Certificates of deposit	152,798
Accounts and contributions receivable	53,352
Total financial assets	<u>1,238,875</u>
Funds subject to donor-imposed restrictions	<u>(169,560)</u>
Financials assets available to meet general expenditures within one year	<u><u>\$1,069,315</u></u>

Note 5 – Notes Payable

A Small Business Administration backed PPP loan/grant was requested and approved for the Organization in the amount of \$79,397 to cover payroll, rent and utilities. These funds were forgiven in 2021 and will be considered forgiven debt income in calendar year 2021.

Note 6 – Commitment and Contingencies

Grants and Contracts

The Organization has grants and contracts with government agencies that may be subject to 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.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
Years Ended December 31, 2020 and 2019

Note 7 – Net Assets – With Donor Restrictions

At December 31, 2020 and 2019, donor restricted net assets consisted of the following:

	Balance				Balance
	January 1, 2020	Additions	Deletions		December 31, 2020
Education	\$ 12,500	\$ 26,500	\$ 25,750	\$	13,250
Monitoring	7,250	0	7,250		0
Advocacy	<u>149,810</u>	<u>50,000</u>	<u>178,977</u>		<u>20,833</u>
Total	\$ <u>169,560</u>	\$ <u>76,500</u>	\$ <u>211,977</u>	\$	<u>34,083</u>

	Balance				Balance
	January 1, 2019	Additions	Deletions		December 31, 2019
Education	\$ 21,735	\$ 25,000	\$ 34,235	\$	12,500
Monitoring	37,446	14,500	44,696		7,250
Advocacy	<u>93,541</u>	<u>225,000</u>	<u>168,731</u>		<u>149,810</u>
Total	\$ <u>152,722</u>	\$ <u>264,500</u>	\$ <u>247,662</u>	\$	<u>169,560</u>

For the year ended December 31, 2020 and December 31, 2019 \$76,500 and \$264,500 net assets were restricted by donor respectively. For the year ended December 31, 2020 and December 31, 2019 net assets were released from donor restrictions in the amount of \$211,977 and \$247,662 respectively by incurring expenditures satisfying the restricted purpose or from satisfying time restrictions.

Note 8 – Fundraising Events

The Organization holds an annual fundraising event to support the operations of the Organization. Due to Covid concerns the event was not held in 2020. Income and expenses for 2020 were attributable to outstanding 2019 expenses and deposits. Fundraising events for the year ended December 31, 2019 were comprised of the following:

	Seaside Soirée 2019
Fundraising events proceeds	\$ 59,523
Costs of direct benefits to attendees	<u>(23,233)</u>
Total Fundraising – Events (net)	\$ <u>36,290</u>

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
Years Ended December 31, 2020 and 2019

Note 9 – Operating Lease Agreement

The Organization leases its administrative offices in San Diego, California, under an operating lease. In October 2020 the Organization initiated a lease with University Christian Church. The monthly charges for utilities, property tax and other common area services are included in the monthly lease payment. The term began January 2021 on a month-to-month basis with no predetermined termination period. The lease expense is \$2,000 per month.

The net rent expense is as follows:

Gross rents for the calendar year 2020 (occupancy and equipment)	\$ 45,321
Rent expense allocated to fundraising. Fundraising income and expense are shown net on Statement of Activities. Fundraising rent expense is not disclosed on Schedule of Functional Expenses	(507)
Rent allocated to utilities (see page 16)	<u>(9,125)</u>
Rent per the Schedule of Functional Expenses (page 16)	\$ <u>35,689</u>

Note 10 – 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 11 – Concentration of Credit Risk

As of December 31, 2020 the Organization maintained cash balances in financial institutions in excess of the amounts insured by the FDIC. However, management believes the credit risk is minimal due to the quality of the financial institutions where its cash is held.

San Diego CoastKeeper
Notes to the Financial Statements (continued)
Years Ended December 31, 2020 and 2019

Note 12 – Investments

Investments as of December 31, 2020 and 2019 consist primarily of assets invested in marketable equity and debt securities. Cash and cash equivalents that are not used for operations are treated as investments due to their nature as long-term investments. Investments are carried at fair value based on quoted market prices in active market (all Level 1 measurements). The realized and unrealized gains and losses on investments are reflected in the statement of activities. Investment revenues are reported net of related investment expenses.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

At December 31, 2020, investments consisted of the following;

Cash and cash equivalents	\$ 1,107,287
Certificates of deposit	<u>254,629</u>
Total	<u>\$1,361,916</u>

At December 31, 2019, investments consisted of the following;

Cash and cash equivalents	\$ 1,032,225
Certificates of deposit	<u>153,298</u>
Total	<u>\$1,185,523</u>

Note 13 – Subsequent Events

The Organization's management has evaluated subsequent events through October 10, 2021, the date the financial statements were available to be issued.

San Diego Coastkeeper
Notes to the Financial Statements (Continued)
Years Ended December 31, 2020 and 2019

SUPPLEMENTARY INFORMATION

San Diego Coastkeeper
Schedule of Functional Expenses
Year Ended December 31, 2020

	Program Services			Total Program	Management	Resource	Total
	Monitoring	Education	Advocacy	Services	and General	Development	Expenses
Salaries	\$ 43,201	133,864	231,279	408,344	6,683	59,354	\$ 474,380
Payroll taxes	4,208	11,964	18,943	35,115	120	4,963	40,198
Employee benefits	7,045	15,482	10,775	33,302	3,174	4,411	40,887
Workers Compensation	437	1,053	2,209	3,698	186	516	4,401
Total personnel costs	<u>54,891</u>	<u>162,363</u>	<u>263,205</u>	<u>480,460</u>	<u>10,162</u>	<u>69,244</u>	<u>559,866</u>
Accounting	-	-	-	-	18,590	-	18,590
Communications	341	817	578	1,736	91	224	2,051
Computer services	704	1,607	1,251	3,562	1,358	521	5,441
Consultants	-	595	2,512	3,107	1,289	-	4,396
Depreciation	-	-	-	-	-	-	-
Dues and subscriptions	426	2,694	7,561	10,681	276	3,906	14,862
Insurance	-	-	-	-	7,613	-	7,613
Other	29	450	-	479	-	375	854
Rent	5,923	11,652	8,209	25,783	6,586	3,320	35,689
Supplies & equipment	2,884	2,397	2,231	7,512	1,171	1,873	10,556
Travel	94	259	1,913	2,267	165	180	2,612
Utilities	1,625	3,563	2,402	7,589	543	992	9,125
Total other expenses	<u>12,025</u>	<u>24,034</u>	<u>26,657</u>	<u>62,716</u>	<u>37,682</u>	<u>11,391</u>	<u>111,789</u>
Total expenses	<u>\$ 66,916</u>	<u>186,397</u>	<u>289,863</u>	<u>543,176</u>	<u>47,845</u>	<u>80,635</u>	<u>\$ 671,655</u>

The accompanying notes are an integral part of these financial statements

San Diego Coastkeeper
Schedule of Functional Expenses
Year Ended December 31, 2019

	Program Services			Total Program	Management	Resource	Total
	Monitoring	Education	Advocacy	Services	and General	Development	Expenses
Salaries	\$ 22,334	147,685	174,892	344,911	3,241	48,050	\$ 396,202
Payroll taxes	2,256	12,510	14,245	29,011	284	4,085	33,380
Employee benefits	4,780	12,707	10,014	27,501	1,510	3,634	32,645
Workers Compensation	552	2,436	2,542	5,530	176	757	6,463
Total personnel costs	<u>29,922</u>	<u>175,338</u>	<u>201,693</u>	<u>406,953</u>	<u>5,211</u>	<u>56,526</u>	<u>468,690</u>
Accounting	-	-	-	-	19,202	-	19,202
Communications	-	-	2,500	2,500	-	-	2,500
Computer services	654	2,093	1,320	4,067	635	490	5,192
Consultants	-	12,020	14,770	26,790	138	11,934	38,862
Depreciation	-	-	-	-	1,939	-	1,939
Dues and subscriptions	298	479	6,285	7,062	1,023	3,897	11,982
Insurance	-	-	-	-	5,131	-	5,131
Other	756	2,935	9,091	12,782	767	1,211	14,760
Rent	4,408	11,023	7,636	23,067	266	3,169	26,502
Supplies & equipment	10,900	4,768	2,019	17,687	5,532	5,643	28,862
Travel	637	2,073	6,177	8,887	316	2,442	11,645
Utilities	1,058	2,859	3,426	7,343	212	897	8,452
Total other expenses	<u>18,711</u>	<u>38,250</u>	<u>53,224</u>	<u>110,185</u>	<u>35,161</u>	<u>29,683</u>	<u>175,029</u>
Total expenses	<u>\$ 48,633</u>	<u>213,588</u>	<u>254,917</u>	<u>517,138</u>	<u>40,372</u>	<u>86,209</u>	<u>\$ 643,719</u>

The accompanying notes are an integral part of these financial statements