

Return of Organization Exempt From Income Tax

2007

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury Internal Revenue Service(77)

G The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2007 calendar year, or tax year beginning , 2007, and ending ,

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Build It Green, 1434 University Avenue, Berkeley, CA 94702

D Employer Identification Number 20-0939449, E Telephone number 510-845-0472, F Accounting method: Cash, Accrual, Other (specify) G

? Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? Yes No, H (b) If 'Yes,' enter number of affiliates G, H (c) Are all affiliates included? Yes No, H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Web site: G www. builditgreen.org

J Organization type (check only one) G X 501(c) 3 H (insert no.) 4947(a)(1) or 527

K Check here G if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

I Group Exemption Number G

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 G 1,769,535.

M Check G if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with 21 rows and 3 columns: Description, Sub-description, Amount. Includes sections for REVENUES (lines 1-12), EXPENSES (lines 13-17), and ASSETS (lines 18-21).

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See *Instructions*.)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 a Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/> G	22a				
22 b Other grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/> G	22b				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	138,840.	34,710.	34,710.	69,420.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c	0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c	26	715,897.	584,741.	89,678.	41,478.
27 Pension plan contributions not included on lines 25a, b, and c	27	11,691.	10,818.	873.	
28 Employee benefits not included on lines 25a - 27	28	52,620.	43,503.	6,785.	2,332.
29 Payroll taxes	29	63,551.	46,594.	9,127.	7,830.
30 Professional fundraising fees	30				
31 Accounting fees	31	10,368.		10,368.	
32 Legal fees	32	28,277.		28,277.	
33 Supplies	33	47,351.	42,278.	290.	4,783.
34 Telephone	34	9,948.	8,552.	87.	1,309.
35 Postage and shipping	35	6,877.	5,228.	396.	1,253.
36 Occupancy	36	106,468.	93,917.	182.	12,369.
37 Equipment rental and maintenance	37	23,211.	19,768.	50.	3,393.
38 Printing and publications	38	117,236.	108,704.	3,906.	4,626.
39 Travel	39	60,728.	54,755.	4,689.	1,284.
40 Conferences, conventions, and meetings	40				
41 Interest	41	4,437.		4,437.	
42 Depreciation, depletion, etc (attach schedule)	42	5,667.		5,667.	
43 Other expenses not covered above (itemize):					
a <u>See Statement 1</u>	43a	391,062.	293,184.	69,627.	28,251.
b _____	43b				
c _____	43c				
d _____	43d				
e _____	43e				
f _____	43f				
g _____	43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	1,794,229.	1,346,752.	269,149.	178,328.

Joint Costs. Check G if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments *(See the instructions.)*

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? G <u>See Statement 2</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a <u>See Statement 3</u> ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here G <input type="checkbox"/>	1, 346, 752.
b ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here G <input type="checkbox"/>	
c ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here G <input type="checkbox"/>	
d ----- ----- ----- ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here G <input type="checkbox"/>	
e Other program services (Grants and allocations \$ _____) If this amount includes foreign grants, check here G <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) G	1, 346, 752.

BAA

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
ASSETS	45	Cash * non-interest-bearing	69,890.	45	24,813.
	46	Savings and temporary cash investments		46	10,182.
	47a	Accounts receivable	226,683.		
		b Less: allowance for doubtful accounts		47c	226,683.
	48a	Pledges receivable			
		b Less: allowance for doubtful accounts		48c	
	49	Grants receivable		49	
	50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
		b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a	Other notes and loans receivable (attach schedule)			
		b Less: allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	500.	53	1,180.
	54a	Investments * publicly-traded securities		54a	
		b Investments * other securities (attach sch)		54b	
	55a	Investments * land, buildings, & equipment: basis			
		b Less: accumulated depreciation (attach schedule)		55c	
	56	Investments * other (attach schedule)		56	
	57a	Land, buildings, and equipment: basis	50,265.		
	b Less: accumulated depreciation (attach schedule)	7,765.	57c	42,500.	
58	Other assets, including program-related investments (describe G <u>See Statement 5</u>)	3,400.	58	3,400.	
59	Total assets (must equal line 74). Add lines 45 through 58	198,939.	59	308,758.	
LIABILITIES	60	Accounts payable and accrued expenses	68,973.	60	206,588.
	61	Grants payable		61	
	62	Deferred revenue	89,783.	62	69,616.
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a	Tax-exempt bond liabilities (attach schedule)		64a	
		b Mortgages and other notes payable (attach schedule)		64b	
	65	Other liabilities (describe G <u>See Statement 6</u>)	12,436.	65	29,501.
66	Total liabilities. Add lines 60 through 65	171,192.	66	305,705.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here G <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted	27,747.	67	3,053.
	68	Temporarily restricted		68	
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here G <input type="checkbox"/> and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund		71	
	72	Retained earnings, endowment, accumulated income, or other funds		72	
	73	Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	27,747.	73	3,053.
	74	Total liabilities and net assets/fund balances. Add lines 66 and 73	198,939.	74	308,758.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	1,769,535.
b	Amounts included on line a but not on Part I, line 12:		
	1 Net unrealized gains on investments	b1	
	2 Donated services and use of facilities	b2	
	3 Recoveries of prior year grants	b3	
	4 Other (specify): _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,769,535.
d	Amounts included on Part I, line 12, but not on line a:		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	G e	1,769,535.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	1,794,229.
b	Amounts included on line a but not on Part I, line 17:		
	1 Donated services and use of facilities	b1	
	2 Prior year adjustments reported on Part I, line 20	b2	
	3 Losses reported on Part I, line 20	b3	
	4 Other (specify): _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,794,229.
d	Amounts included on Part I, line 17, but not on line a:		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	G e	1,794,229.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
See Statement 7		124,000.	14,840.	0.

Part VI Other Information (continued)	Yes	No	
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X	
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b		
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X	
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85 a 501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	N/A	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A	
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c Dues, assessments, and similar amounts from members.	85c	N/A	
d Section 162(e) lobbying and political expenditures.	85d	N/A	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	85e	N/A	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g		N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		N/A
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86a	N/A	
b Gross receipts, included on line 12, for public use of club facilities.	86b	N/A	
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88 a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88a		X
b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI	G 88b		X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 G _____ 0. ; section 4912 G _____ 0. ; section 4955 G _____ 0.			
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.	G	0.	
d Enter: Amount of tax on line 89c, above, reimbursed by the organization.	G	0.	
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e		X
f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f		X
g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g		X
90 a List the states with which a copy of this return is filed G <u>CA</u>			
b Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b		18
91 a The books are in care of G <u>Cynthia Beaulieu</u> Telephone number G <u>510-845-0472</u> Located at G <u>1434 University Ave Berkeley CA</u> ZIP + 4 G <u>94702</u>			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b		X
If 'Yes,' enter the name of the foreign country. . . G _____			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91 c Yes No

If 'Yes,' enter the name of the foreign country .. **G** _____

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041' Check here **N/A** **G**

and enter the amount of tax-exempt interest received or accrued during the tax year **G** 92 | **N/A**

Part VII Analysis of Income-Producing Activities (See the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Advertising					48,678.
b Program Fees					747,648.
c Sales					40,361.
d Service Fees					483,290.
e Sponsorships					172,645.
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					50,717.
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop.					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b Miscellaneous			1	226.	
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				226.	1,543,339.
105 Total (add line 104, columns (B), (D), and (E))				G	1,543,565.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
F	
93bde	Revenue received in exchange for workshops, professional trainings and home tours which serve to educate the public about green building.
93c	Revenue received for program related books and materials.
93a	Advertising in twice yearly booklet related to org. exempt purpose.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. *Complete only if the organization is a controlling organization as defined in section 512(b)(13).*

	Yes	No
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

	Yes	No
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

	Yes	No
108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	G _____ Signature of officer	_____ Date
	G _____ Type or print name and title.	

Paid Preparer's Use Only	Preparer's signature G _____	Date _____	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See General Instruction X)
	Firm's name (or yours if self-employed), address, and ZIP + 4 G <u>Crosby & Kaneda, CPAs</u> <u>1611 Telegraph Ave Ste 318</u> <u>Oakland, CA 94612-2151</u>	EIN G <u>94-3243888</u>	Phone no. G <u>(510) 835-2727</u>	

BAA

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under
Section 501(c)(3)

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

2007

Department of the Treasury
Internal Revenue Service

Supplementary Information (See separate instructions.)

G MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.

Name of the organization: **Build It Green** Employer identification number: **20-0939449**

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
<u>See Statement 9</u>		293,038.	23,347.	4,080.
Total number of other employees paid over \$50,000	G 6			

Part II A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>Fuse IQ</u> <u>PO Box 4533 Seattle, WA 98194</u>	IT Consulting	55,549.
<u>Marc Richmond</u> <u>515 Academy Drive Austin, TX 78704</u>	Course Instructor	80,326.
<u>Polaris, Inc.</u> <u>4660 Main St, Bldg C Ste 400-2 Springfield, OR 97478</u>	Marketing, Design	90,468.
Total number of others receiving over \$50,000 for professional services	G 0	

Part II B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>None</u>		
Total number of other contractors receiving over \$50,000 for other services	G 0	

Part III Statements About Activities (See instructions.)		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities. . . . G \$ <u> N/A </u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)		
a	Sale, exchange, or leasing of property?	2a	X
b	Lending of money or other extension of credit?	2b	X
c	Furnishing of goods, services, or facilities?	2c	X
See Form 990, Part V			
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e	Transfer of any part of its income or assets?	2e	X
3a	Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a	X
b	Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement	3c	X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	X
4a	Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g	4a	X
b	Did the organization make any taxable distributions under section 4966?	4b	N/A
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c	N/A
d	Enter the total number of donor advised funds owned at the end of the tax year	G _____	N/A
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	G _____	N/A
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	G _____	0
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year	G _____	0.

Part IV Reason for Non-Private Foundation Status (See instructions.)

I certify that the organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state G _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions ' subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization: G
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support	
			Yes	No		
Total.....					G	0.

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)..... G	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)...	79,845.	89,030.	54,042.		222,917.
16 Membership fees received.....	23,349.	30,130.	5,600.		59,079.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose.....	807,959.	89,626.			897,585.
18 Gross income from interest, dividends, amts rec'd from payments on securities loans (sec. 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975...					0.
19 Net income from unrelated business activities not included in line 18.....					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.....					0.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.....					0.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets See Stmt. 10	178.				178.
23 Total of lines 15 through 22.....	911,331.	208,786.	59,642.		1,179,759.
24 Line 23 minus line 17.....	103,372.	119,160.	59,642.		282,174.
25 Enter 1% of line 23.....	9,113.	2,088.	596.		
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24..... G				26a	5,643.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts..... G				26b	36,399.
c Total support for section 509(a)(1) test: Enter line 24, column (e)..... G				26c	282,174.
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 178. 26b _____ 36,399. G				26d	36,577.
e Public support (line 26c minus line 26d total)..... G				26e	245,597.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))..... G				26f	87.04 %
27 Organizations described on line 12: N/A					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ G				27c	
d Add: Line 27a total _____ and line 27b total _____ G				27d	
e Public support (line 27c total minus line 27d total)..... G				27e	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)... G				27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))..... G				27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))..... G				27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
	If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
	a Records indicating the racial composition of the student body, faculty, and administrative staff?		
	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
	d Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
	a Students' rights or privileges?		
	b Admissions policies?		
	c Employment of faculty or administrative staff?		
	d Scholarships or other financial assistance?		
	e Educational policies?		
	f Use of facilities?		
	g Athletic programs?		
	h Other extracurricular activities?		
	If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
	b Has the organization's right to such aid ever been revoked or suspended?		
	If you answered 'Yes' to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)
(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check G a if the organization belongs to an affiliated group. Check G b if you checked 'a' and 'limited control' provisions apply.

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for all electing organizations																						
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36																							
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37																							
38	Total lobbying expenditures (add lines 36 and 37)	38																							
39	Other exempt purpose expenditures	39																							
40	Total exempt purpose expenditures (add lines 38 and 39)	40																							
41	Lobbying nontaxable amount. Enter the amount from the following table ' <table border="0" style="margin-left: 20px;"> <tr> <td>If the amount on line 40 is ' <table border="0" style="margin-left: 20px;"> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table> </td> <td>The lobbying nontaxable amount is ' <table border="0" style="margin-left: 20px;"> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table> </td> </tr> </table>	If the amount on line 40 is ' <table border="0" style="margin-left: 20px;"> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	The lobbying nontaxable amount is ' <table border="0" style="margin-left: 20px;"> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	41	
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Over \$17,000,000	\$1,000,000																								
42	Grassroots nontaxable amount (enter 25% of line 41)	42																							
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43																							
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44																							
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.																									

4 -Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) G	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots non-taxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (add lines c through h.)			0.

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.

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Statement 1
Form 990, Part II, Line 43
Other Expenses

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management & General</u>	(D) <u>Fundrai si ng</u>
Advertising	17,660.	9,373.	8,152.	135.
Bad debt expense	15,375.			15,375.
Dues, licenses, service fees	23,759.	19,996.	2,267.	1,496.
Insurance	696.	594.		102.
Miscellaneous	11,185.	4,275.	4,925.	1,985.
Other professional services	322,387.	258,946.	54,283.	9,158.
Total	<u>\$ 391,062.</u>	<u>\$ 293,184.</u>	<u>\$ 69,627.</u>	<u>\$ 28,251.</u>

Statement 2
Form 990, Part III
Organization's Primary Exempt Purpose

Promoting energy-efficient building practices in California.

Statement 3
Form 990, Part III, Line a
Statement of Program Service Accomplishments

<u>Description</u>	<u>Grants and Allocations</u>	<u>Program Service Expenses</u>
<p>Tools & Resources Build It Green provides unbiased technical information to building professionals and homeowners via a green building hotline (Ask an Expert), an online product directory (Green Product Directory), project-specific consultations, fact sheets, and the publication of green building guidelines. In 2007, Build It Green provided over 1,500 Ask an Expert consultations; added and maintained Green Product Directory data for over 750 products representing over 500 different manufacturers and distributed via more than 1000 product suppliers</p> <p style="text-align: right;">Includes Foreign Grants: No</p>		303,833.
<p>Trainings, Workshops, & Events Build It Green offers professional training for building professionals, covering the latest green building practices, products and technologies. Students who successfully complete the training earn the Certified Green Building Professional designation. In 2007, 12 trainings were delivered and 965 building professionals were certified. Almost 200 professionals completed Advanced training, earning continuing education units toward CGBP recertification.</p> <p>Build It Green's Green Home Tours showcase green building practices for building professionals and the general public. In 2007, Build It Green organized 2 tours that drew over 2300 attendees, visiting 22 new and remodeled showcase</p>		

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Statement 3 (continued)
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
homes. Includes Foreign Grants: No		491,182.
<p>Government Relations In 2007, Build It Green expanded its support for local government program development and implementation. Build It Green added a Government Relations Manager position to its staffing structure, which enabled us to expand support to over 100 local governments in the San Francisco Bay Area, Monterey Bay, Los Angeles Basin, and beyond. Key milestones included the establishment of a Sacramento Region Public Agency Council chapter and funding approval to launch a new San Diego chapter in 2008. In a momentous decision, the Home Builders Association of Northern California decided to advocate for green building policies tied to GreenPoint Rated for all local governments in HBA's 14-county region from Monterey to Mendocino. In 2007, Build It Green made 30 presentations to public agencies to support their green building policy decisions and program development.</p> <p style="text-align: right;">Includes Foreign Grants: No</p>		
<p>Networking and Collaborating Build It Green supports a network of diverse councils comprising a variety of stakeholders, who participate in monthly or quarterly Council and Guild meetings, including: Public Agency Council (Bay Area and Southern California chapters), Real Estate Council, Non-Profit Network, Green Affordable Housing Coalition, Suppliers Council, and Green Building Professionals Guilds (East Bay, South Bay, and San Francisco chapters). Build It Green membership increased by over 300%. In December, 2007, Build It Green hosted our second annual Build It Green Summit, a day-long educational and networking event that involves all our Council & Guild affiliates and attracted 230 participants.</p> <p style="text-align: right;">Includes Foreign Grants: No</p>		202,624.
<p>Consumer Awareness GreenPoint Rated is a third-party rating system and consumer label for homes to provide a recognizable, trustworthy seal of approval ensuring energy efficiency, resource conservation, indoor air quality, water conservation and sustainable community elements in new home construction. The program was launched September, 2006. In 2007, 132 independent GreenPoint Raters were trained and certified and applications for more than 800 homes were processed. Planning efforts got underway in 2007 to develop GreenPoint Rated Existing Home, slated to launch in mid-2008.</p> <p style="text-align: right;">Includes Foreign Grants: No</p>		349,113.
	<u>\$ 0.</u>	<u>\$ 1,346,752.</u>

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Statement 4
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

<u>Category</u>	<u>Bas is</u>	<u>Accum. Deprec.</u>	<u>Book Value</u>
Furniture and Fixtures	\$ 50,265.	\$ 7,765.	\$ 42,500.
Total	<u>\$ 50,265.</u>	<u>\$ 7,765.</u>	<u>\$ 42,500.</u>

Statement 5
Form 990, Part IV, Line 58
Other Assets

Deposits	\$ 3,400.
Total	<u>\$ 3,400.</u>

Statement 6
Form 990, Part IV, Line 65
Other Liabilities

Obligations under capital lease	\$ 29,501.
Total	<u>\$ 29,501.</u>

Statement 7
Form 990, Part V-A
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Brian Gitt 1434 University Ave. Berkeley, CA 94702	Executive Direc 50.00	\$ 124,000.	\$ 14,840.	\$ 0.
Michael McCutcheon 1434 University Ave Berkeley, CA 9494702	Board member 6.00	0.	0.	0.
Jennifer Somers 1434 University Ave Berkeley, CA 94702	Board member 6.00	0.	0.	0.
Dell Trednick 1434 University Ave Berkeley, CA 94702	Board member 0	0.	0.	0.
Mujahid Abdullah 1434 University Ave Berkeley, CA 94702	Board member 6.00	0.	0.	0.

Client BIG07

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Statement 7 (continued)
Form 990, Part V-A
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Jeff Jacobs 1434 University Ave Berkeley, CA 94702	Board member 6.00	\$ 0.	\$ 0.	\$ 0.
Larry Percivalle 1434 University Ave Berkeley, CA 94702	Board member 6.00	0.	0.	0.
Kae Ono 1434 University Ave Berkeley, CA 94702	Board member 6.00	0.	0.	0.
Chris Bartle 1434 University Ave Berkeley, CA 94702	Board member 6.00	0.	0.	0.
Donald Simon 1434 University Ave Berkeley, CA 94702	President 6.00	0.	0.	0.
Judi Ettinger 1434 University Ave Berkeley, CA 94702	Vice President 6.00	0.	0.	0.
Gary Gerber 1434 University Ave Berkeley, CA 94702	Board member 6.00	0.	0.	0.
Stephanie Kiser 1434 University Ave Berkeley, CA 94702	Board member 6.00	0.	0.	0.
Connie McCullah 1434 University Ave Berkeley, CA 94702	Board member 6.00	0.	0.	0.
Sandi Black 1434 University Ave Berkeley, CA 94702	Board membe 6.00	0.	0.	0.
	Total	<u>\$ 124,000.</u>	<u>\$ 14,840.</u>	<u>\$ 0.</u>

Statement 8
Form 990, Part V-A, Line 75b
Compensation Paid to Related Individuals

Name and Relationship

Judi Ettinger, VP BOD

Client BIG07

Build It Green

20-0939449

9/11/08

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Statement 8 (continued)
Form 990, Part V-A, Line 75b
Compensation Paid to Related Individuals

J. Ettinger is the vice president of the board of directors and is compensated as an independent contractor for Polaris, the public relations firm that performs that function for the Organization. Management of Polaris assigns staff to its public relations projects at its own discretion. She has been included in activities performed on behalf of the Organization.

Statement 9
Schedule A, Part I
Compensation of Five Highest Paid Employees

Name and Address	Title & Average Hours Worked	Compensation	Contribut. EBP & DC	Expense Account
Bruce E Mast 1434 University Ave Berkeley, CA 94702	Development Dir 30.00	82,000.	4,000.	4,080.
Katy L Hollbacher 1434 University Ave Berkeley, CA 94702	Program Manager 40.00	58,750.	6,941.	0.
Jennifer R Love 1434 University Ave Berkeley, CA 94702	Program Manager 40.00	51,000.	4,285.	0.
Janell Jacks 1434 University Ave Berkeley, CA 94702	Program Manager 40.00	50,648.	3,850.	0.
Tenaya Asan 1434 University Ave Berkeley, CA 94702	Program Manager 40.00	50,640.	4,271.	0.
	Total	<u>\$ 293,038.</u>	<u>\$ 23,347.</u>	<u>\$ 4,080.</u>

Statement 10
Schedule A, Part IV-A, Line 22
Other Income

Description	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
Miscellaneous	\$ 178.	\$ 0.	\$ 0.	\$ 0.	\$ 178.
Total	<u>\$ 178.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 178.</u>