

**U.S Green Building Council San Diego Chapter**  
Statement of Financial Position  
June 30, 2013

ASSETS:

Operating Assets:	
Cash and Cash Equivalents	\$ 130,445
Accounts Receivable	37,313
Prepaid Expenses and Deposits	2,250
Total Operating Assets	170,008
Fixed Assets:	
Property and Equipment	30,000
Less: Accumulated Depreciation	(29,000)
Total Fixed Assets	1,000
TOTAL ASSETS	\$ 171,008

LIABILITIES AND NET ASSETS:

Liabilities:	
Accounts Payable	\$ 19,972
Accrued Payroll and Related	26,697
Total Liabilities	46,669
Net Assets:	
Unrestricted	124,339
Total Net Assets	124,339
TOTAL LIABILITIES AND NET ASSETS	\$ 171,008

The Accompanying Notes are an Integral Part of these Financial Statements

**U.S Green Building Council San Diego Chapter**  
Statement of Activities  
For the Year Ended June 30, 2013

SUPPORT AND REVENUE:

Grants and Contracts	\$	202,535
Events and Education		129,798
Contributions		90,090
Membership Income		45,014
In-kind Donations - Goods		5,600
Other Income		143
TOTAL SUPPORT AND REVENUE		<u>473,180</u>

EXPENSES:

Program Services		407,811
Supporting services:		
Management and General		85,749
TOTAL EXPENSES		<u>493,560</u>

CHANGE IN NET ASSETS	\$	(20,380)
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NET ASSETS:

AT BEGINNING OF YEAR		<u>144,719</u>
AT END OF YEAR	\$	<u><u>124,339</u></u>

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**U.S Green Building Council San Diego Chapter**  
Statement of Functional Expenses  
For the Year Ended June 30, 2013

	<u>Program Services</u>	<u>Management &amp; General</u>	<u>Total</u>
<b>EXPENSES:</b>			
Personnel Expenses:			
Salaries and Wages	\$ 158,617	\$ 23,542	\$ 182,159
Payroll Taxes	13,284	1,409	14,693
Employee Benefits	623	7,639	8,262
Total Personnel Expenses	<u>172,524</u>	<u>32,590</u>	<u>205,114</u>
Other Expenses:			
Accounting		8,550	8,550
Advertising and Promotion	2,614	510	3,124
Bank Fees	1,891	2,043	3,934
Conferences and Meetings	2,538	603	3,141
Depreciation		12,000	12,000
Dues and Subscriptions	29,935	70	30,005
Educational Materials	31,010		31,010
Events	32,946	4,699	37,645
Independent Contractors	124,129		124,129
Information Technology	119	2,707	2,826
In-Kind Donations - Goods	5,600		5,600
Insurance		1,777	1,777
Miscellaneous		250	250
Occupancy		10,750	10,750
Office Supplies	200	1,096	1,296
Postage and Shipping	58	155	213
Telephone and Internet	66	2,596	2,662
Training	1,193	3,460	4,653
Travel	2,988	1,893	4,881
Total Other Expenses	<u>235,287</u>	<u>53,159</u>	<u>288,446</u>
<b>TOTAL EXPENSES</b>	<u>\$ 407,811</u>	<u>\$ 85,749</u>	<u>\$ 493,560</u>

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**U.S Green Building Council San Diego Chapter**  
Statement of Cash Flows  
For the Year Ended June 30, 2013

<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>	
Change in Net Assets	\$ (20,380)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	12,000
Decrease (Increase) in:	
Accounts Receivable	(22,808)
Prepaid Expenses and Deposits	2,907
Increase (Decrease) in:	
Accounts Payable	13,437
Accrued Payroll and Related	<u>12,850</u>
Net Cash (Used) by Operating Activities	<u>(1,994)</u>
Net Change in Cash and Cash Equivalents:	(1,994)
Cash and Cash Equivalents at:	
BEGINNING OF YEAR	<u>132,439</u>
END OF YEAR	<u><u>\$ 130,445</u></u>

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