

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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 07-01-2007 and ending 06-30-2008

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Cascade Aids Project. Number and street: 620 SW Fifth Avenue No 300. City or town: Portland, OR 972041418

D Employer identification number: 93-0903383. E Telephone number: (503) 223-5907. F Accounting method: Accrual

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

G Web site: WWW.CASCADEAIDS.ORG

J Organization type: 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000

L Gross receipts: 4,821,525

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number. M Check if the organization is not required to attach Sch B

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

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or (deficit) for the year, Net assets at beginning of year, Other changes in net assets, Net assets at end of year.

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 the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule) <input checked="" type="checkbox"/>	23	595,455	595,455	
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	352,143	151,435	170,667
b Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b			
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) (attach schedule)	25c			
26 Salaries and wages of employees not included on lines 25a, b and c	26	1,604,273	1,054,858	287,847
27 Pension plan contributions not included on lines 25a, b and c	27	26,775	17,947	5,323
28 Employee benefits not included on lines 25a - 27	28	175,877	120,863	27,868
29 Payroll taxes	29	160,336	99,379	35,433
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	62,863	56,700	3,953
34 Telephone	34			
35 Postage and shipping	35	13,543	6,128	3,262
36 Occupancy	36	217,488	149,593	44,482
37 Equipment rental and maintenance	37	33,426	11,222	22,204
38 Printing and publications	38	35,595	23,947	5,381
39 Travel	39	51,035	39,278	9,504
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule) <input checked="" type="checkbox"/>	42	20,427	13,401	3,667
43 Other expenses not covered above (itemize)				
a See Additional Data Table	43a			
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	3,927,046	2,883,714	507,050

Joint Costs. Check 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.

<p>What is the organization's primary exempt purpose? ▶ Lead efforts to prevent new HIV infections, care for people affected and infected by HIV/AIDS, educate communities to eliminate stigma and shame, and advocate for immediate action in combating the pandemic</p> <p>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.)</p>	<p>Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)</p>
<p>a Education and Family Services - The Kids' Connection program promotes healthy lives for children and youth impacted by HIV and their families by providing support and developmentally-appropriate sexuality education, assisting with permanency planning and HIV disclosure at home and in schools, and organizing inter- and intra-generational social and recreational opportunities. The new Schools' Connection program works with community after-school programs to build their capacity to help HIV-impacted kids and to link families to care and support services. Camp Starlight is a week-long residential camp on the Oregon coast for children and youth living in families impacted by HIV. Teen2Teen is a year-long peer education program, which teaches its youth members about healthy sexuality and HIV prevention, supports them as they talk with their friends about HIV, and provides comprehensive sexuality and intensive HIV prevention workshops for youth in a variety of community and school settings. Latinos Unidos Enfrentando el SIDA (LUES) trains community health workers and community-based HIV educators, reaches out and educates at migrant camps, day labor centers, and community events, and educates through a social marketing campaign employing Spanish-language radio novelas. The Organization's Oregon AIDS/STD Hotline provides HIV/STD information, makes referrals to HIV counseling and testing, and delivers risk-reduction counseling for people from every county in Oregon who call, email, or visit the Organization's website.</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>690,730</p>
<p>b Prevention Services - Delivers effective evidence-based interventions to men who have sex with men, who account for about three in four HIV diagnoses in Oregon. The men's prevention and wellness activities are housed primarily at the Men's Wellness Center, an off-site storefront venue in downtown Portland open most evenings. The Center offers HIV prevention and health and wellness programming using a holistic approach mixing educational events with both scheduled and ad hoc social activities and interactions. The Center hosts free twice-weekly anonymous or confidential HIV counseling, testing, and referral service (CTR), with one session conducted in partnership with health professionals from Outside In who also offer full screening for sexually-transmitted infections. The Program also conducts CTR at a youth dance club and a men's bathhouse. The Link is a social networking group for gay and bisexual men living with HIV/AIDS offering twice-monthly "Pizza Talks" and social excursions. +alk is a five-session small group, which teaches coping skills, stress management, safer sex negotiation, and risk reduction skills to people living with HIV. Chicos Latinos is a bilingual social support and HIV prevention weekly group modeled on the popular Mpowerment evidence-based prevention intervention. CityGuys volunteers conduct outreach in the community by talking to gay and bisexual men about safer sex, offering safer sex supplies and information, and recruiting men for CTR and other Organization programs. Magnetic Men is a group for gay and bisexual men, both HIV-negative and +positive, who want to explore issues surrounding dating, relationships, and sex with men who are of opposite HIV status.</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>746,967</p>
<p>c Supportive Housing and Care Services - Delivers a comprehensive and holistic continuum of housing and supportive care services for low- and very low-income people living with HIV/AIDS (PLHAs) and their families in the six-county Portland metropolitan area of Clackamas, Columbia, Multnomah, Washington, and Yamhill Counties, Oregon and Clark County, Washington. Supportive Housing programs provide case management, emergency rental assistance, distribution of donated furniture and household goods, and eviction prevention services, and a full range of housing options from emergency housing to short-term transitional and long-term housing, and advocates for clients who have been chronically homeless, involved with the corrections system, or have chronic mental health issues. Intake Services is the centralized point of contact for newly-diagnosed PLHAs, where the Organization assesses their needs and links them to medical case management as well as to other services. Early Intervention Services assists newly-diagnosed PLHAs or those who have fallen out of care with accessing medical care and navigating medical, mental health, and substance abuse systems. The program also provides culturally-specific medical case management through its Latino Medical Case Management program for traditionally underserved Latino PLHAs, linking them with medical care, providing medical services education, and assisting them with obtaining medical benefits. Directions initiative educates and supports PLHAs and their families with interactive workshops on such topics as tenant education (Ready to Rent), HIV disclosure (+alk), family support and education days (Kids' Connection), and the Positive Living self-management series to help PLHAs achieve life and wellness goals, obtain and retain affordable housing, attain financial literacy, reduce stress, and better negotiate safer sex behavior. Positive Directions also organizes the annual "What's New in HIV?" care and treatment update conference for PLHAs and their caregivers, as well as service providers, from across the state.</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>1,420,254</p>
<p>d Advocacy and Public Policy - Advocates for effective global, national, state, and local HIV public policy. The Organization's Board of Directors' Public Policy Committee leads efforts to advance progressive HIV/AIDS policy and legislation and includes PLHAs and members from AIDS service organizations from across Oregon. An intensive three-day Oregon AIDS Leadership Training program builds statewide grassroots capacity by educating and supporting informed, activated, and engaged HIV-positive advocates.</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p>25,763</p>
<p>e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p></p>
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶</p>	<p>2,883,714</p>

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)		(B)
		Beginning of year		End of year
Assets	45 Cash—non-interest-bearing	826,775	45	105,206
	46 Savings and temporary cash investments		46	458,945
	47a Accounts receivable	396,347		
	b Less allowance for doubtful accounts		47c	396,347
	48a Pledges receivable	173,174		
	b Less allowance for doubtful accounts		48c	173,174
	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(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	82,795	53	82,074
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	113,424	54a	422,248
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
55a Investments—land, buildings, and equipment basis				
b Less accumulated depreciation (attach schedule)		55c		
56 Investments—other (attach schedule)		56		
57a Land, buildings, and equipment basis	304,274			
b Less accumulated depreciation (attach schedule)	271,313	57c	32,961	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)	6,985	58	6,985	
59 Total assets (must equal line 74) Add lines 45 through 58	1,695,294	59	1,677,940	
Liabilities	60 Accounts payable and accrued expenses	151,900	60	181,416
	61 Grants payable		61	
	62 Deferred revenue		62	
	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 <input type="checkbox"/> _____)		65	
66 Total liabilities Add lines 60 through 65	151,900	66	181,416	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	1,133,527	67	1,226,252
	68 Temporarily restricted	409,867	68	270,272
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <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)	1,543,394	73	1,496,524
	74 Total liabilities and net assets / fund balances Add lines 66 and 73	1,695,294	74	1,677,940

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	4,021,701
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	141,525
3	Recoveries of prior year grants	b3	
4	Other (specify) _____	b4	
	Add lines b1 through b4	b	141,525
c	Subtract line b from line a	c	3,880,176
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	23,379
	Add lines d1 and d2	d	141,525
e	Total revenue (Part I, line 12) Add lines c and d	e	3,903,555

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

a	Total expenses and losses per audited financial statements	a	4,068,571
b	Amounts included on line a but not on Part I, line 17		
1	Donated services and use of facilities	b1	141,525
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	141,525
c	Subtract line b from line a	c	3,927,046
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	e	3,927,046

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 & deferred compensation plans	(E) Expense account and other allowances
See Additional Data Table				

Part VI Other Information (continued)

Form 990 (2007) Part VI Other Information (continued) table with columns for question, Yes, and No. Includes sections 82a-82b, 83a-83b, 84a-84b, 85a-85f, 85g-85h, 86a-86b, 87a-87b, 88a-88b, 89a-89g, 90a-90b, 91a, and 91b.

Part VI Other Information (continued)

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

If "Yes," enter the name of the foreign country _____

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year **92**

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

Note: Enter gross amounts unless otherwise indicated.

	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 _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	35,310	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	-9,215	
101 Net income or (loss) from special events					96,831
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				26,095	96,831
105 Total (add line 104, columns (B), (D), and (E))					122,926

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)
101	The Agency's special events serve to promote public awareness about the organization and the services it provides

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
	%			
	%			
	%			
	%			

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					
	(A) Name and 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					
	(A) Name and 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 interests, rents, royalties and annuities described in question 107 above?			

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.		
	***** Signature of officer		2009-02-11 Date
	Michael Kaplan Executive Director Type or print name and title		

Paid Preparer's Use Only	Preparer's signature	Todd D Massinger	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4	Hoffman Stewart & Schmidt PC 111 SW Fifth Avenue Ste 1500 Portland, OR 972043619			EIN <input type="checkbox"/> Phone no <input type="checkbox"/> (503) 220-5900

SCHEDULE A (Form 990 or 990EZ)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2007

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

Department of the Treasury Internal Revenue Service

Name of the organization Cascade Aids Project

Employer identification number

93-0903383

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See page 1 of the instructions. List each one. If there are none, enter "None.")

Table with 5 columns: (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 & deferred compensation; (e) Expense account and other allowances. Rows include Alison Frye, Annette Shaff-Palmer, KRISTIN KANE, ROMA PEYSER, MICHAEL ANDERSON-NATHE, and a total count of 1.

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services (See page 2 of the instructions. List each one (whether individual or firms). If there are none, enter "None.")


Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Content is 'None' for all rows.

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 individual or firms. If there are none, enter "None". See page 2 for instructions.)

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Content is 'None' for all rows.

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, include 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 ▶ \$ <u>26,323</u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)</p> <p>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</p>	1	Yes	
<p>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.) </p> <p>a Sale, exchange, or leasing property?</p>	2a		No
<p>b Lending of money or other extension of credit?</p>	2b		No
<p>c Furnishing of goods, services, or facilities?</p>	2c		No
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	Yes	
<p>e Transfer of any part of its income or assets?</p>	2e		No
<p>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)</p>	3a		No
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b		No
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement</p>	3c		No
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d		No
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	4a		No
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b		
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c		
<p>d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____</p>			
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____</p>			
<p>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 ▶ <u>0</u></p>			
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ <u>0</u></p>			

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the 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** _____
- 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
 Type I Type II Type III - Functionally Integrated Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(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					

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the 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)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	3,935,796	3,135,442	2,727,581	3,323,760	13,122,579
16 Membership fees received					0
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	324,755	374,465	919,147	736,535	2,354,902
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	30,399	11,606	1,669	614	44,288
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		3,851	15,207	45,650	64,708
23 Total of lines 15 through 22	4,290,950	3,525,364	3,663,604	4,106,559	15,586,477
24 Line 23 minus line 17	3,966,195	3,150,899	2,744,457	3,370,024	13,231,575
25 Enter 1% of line 23	42,910	35,254	36,636	41,066	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 264,632
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 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b 0
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 13,231,575
d Add Amounts from column (e) for lines 18 44,288 19 0					26d 108,996
22 26 b 0					
e Public support (line 26c minus line 26d total)					26e 13,122,579
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 9917 62 %
27 Organizations described on line 12: 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) _____					27c _____
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 _____					27e _____
17 _____ 20 _____ and line 27b total _____					
d Add Line 27a total _____ and line 27b total _____					27f _____
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27g _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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 page 7 of the instructions.)**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		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 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 page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	0
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	26,323
38	Total lobbying expenditures (add lines 36 and 37)	38	26,323
39	Other exempt purpose expenditures	39	4,042,248
40	Total exempt purpose expenditures (add lines 38 and 39)	40	4,068,571
41	Lobbying nontaxable amount Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— 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	353,429
42	Grassroots nontaxable amount (enter 25% of line 41)	42	88,357
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0
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 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount	353,429	347,985	336,609	324,840	1,362,863
46 Lobbying ceiling amount (150% of line 45(e))					2,044,295
47 Total lobbying expenditures	26,323	54,768	62,046	61,472	204,609
48 Grassroots nontaxable amount	88,357	86,996	84,152	81,210	340,715
49 Grassroots ceiling amount (150% of line 48(e))					511,073
50 Grassroots lobbying expenditures	0	0	0	0	0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the 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			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

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

Additional Data

Software ID:
Software Version:
EIN: 93-0903383
Name: Cascade Aids Project

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

<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
a PROFESSIONAL FEES	43a	213,374	189,140	19,837	4,397
b TRAINING AND RECOGNITION	43b	38,499	13,251	19,590	5,658
c ED OUTREACH & ADVERTISING	43c	28,380	22,684	4,668	1,028
d EDUCATIONAL MATERIALS	43d	1,277	844	142	291
e DUES AND SUBSCRIPTIONS	43e	4,347	358	3,380	609
f INSURANCE	43f	14,906	10,007	2,738	2,161
g FOOD AND BEVERAGES	43g	31,408	21,158	9,942	308
h BAD DEBT EXPENSE	43h	8,045			8,045
i IN-KIND - MATERIALS	43i	221,370	113,593	24,086	83,691
j OTHER EXPENSES	43j	16,204	4,048	7,522	4,634

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 & deferred compensation plans	(E) Expense account and other allowances
Trevor Cartwright 620 SW Fifth Ave 300 PORTLAND, OR 97204	President 2 00	0	0	0
Liz Rabiner Lippoff 620 SW Fifth Ave 300 pORTLAND, OR 97204	Vice President 2 00	0	0	0
Michael O'Connor 620 SW Fifth Ave 300 pORTLAND, OR 97204	Secretary 2 00	0	0	0
Ted Fettig 620 SW Fifth Ave 300 pORTLAND, OR 97204	Treasurer 2 00	0	0	0
Kevin Cook 620 SW Fifth Ave 300 pORTLAND, OR 97204	Director 2 00	0	0	0
Jack Gahan 620 SW Fifth Ave 300 pORTLAND, OR 97204	Director 2 00	0	0	0
Todd Canon MD 620 SW Fifth Ave 300 pORTLAND, OR 97204	Director 2 00	0	0	0
Larry Lunnen 620 SW Fifth Ave 300 pORTLAND, OR 97204	Director 2 00	0	0	0
Foy Renfro 620 SW Fifth Ave 300 pORTLAND, OR 97204	Director 2 00	0	0	0
Jane Schiffhauer 620 SW Fifth Ave 300 pORTLAND, OR 97204	Director 2 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 & deferred compensation plans	(E) Expense account and other allowances
Thomas Johnson 620 SW Fifth Ave 300 PORTLAND, OR 97204	Director 2 00	0	0	0
Elizabeth Ruis 620 SW Fifth Ave 300 PORTLAND, OR 97204	Director 2 00	0	0	0
Jacqueline Yerby 620 SW Fifth Ave 300 PORTLAND, OR 97204	Director 2 00	0	0	0
Marcia Mulvey 620 SW Fifth Ave 300 PORTLAND, OR 97204	Interim Exec Dir 40 00	9,300	0	0
Jean Ann Van Krevelen 620 SW Fifth Ave 300 PORTLAND, OR 97204	Exec Director 40 00	89,752	6,703	3,250
Rebecca Harmon 620 SW Fifth Ave 300 PORTLAND, OR 97204	Assoc Exec Dir 40 00	83,167	7,204	2,628
Mary Marshall 620 SW Fifth Ave 300 PORTLAND, OR 97204	Dir of Fin & Operations 40 00	75,920	6,987	0
Kathleen Saadat 620 SW Fifth Ave 300 PORTLAND, OR 97204	Dir of Diversity & HR 40 00	61,196	5,616	420

TY 2007 Depreciation and Depletion Schedule

Name: Cascade Aids Project

EIN: 93-0903383

Asset	Amount
VARIOUS ASSETS	20,427

TY 2007 Gain/Loss from Sale of Public Securities Schedule**Name:** Cascade Aids Project**EIN:** 93-0903383**Gross Sales Price:** 635,861**Basis:** 645,076**Sales Expenses:** 0**Total (net):** -9,215

TY 2007 Individual Assistance Schedule

Name: Cascade Aids Project

EIN: 93-0903383

Class of Activity	Amount
FOOD SHELTER AND CLOTHING	595,455

TY 2007 Land etc. Schedule

Name: Cascade Aids Project

EIN: 93-0903383

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Machinery Equipment	267,662	238,860	28,802
Leasehold Improvements	36,612	32,453	4,159

TY 2007 Other Assets Schedule

Name: Cascade Aids Project

EIN: 93-0903383

Description	Beginning of Year Amount	End of Year Amount
DEPOSITS AND OTHER ASSETS	6,985	6,985

TY 2007 Other Changes in Net Assets Schedule**Name:** Cascade Aids Project**EIN:** 93-0903383

Description	Amount
Unrealized Loss on Investments	-23,379

**TY 2007 Other Revenues
Not Included Schedule**

Name: Cascade Aids Project

EIN: 93-0903383

Description	Amount
Unrealized Loss on Investments	23,379

TY 2007 Special Events Schedule**Name:** Cascade Aids Project**EIN:** 93-0903383

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
AIDS WALK	378,993	365,993	13,000	99,017	-86,017
ART AUCTION (ART FOR LIFE)	593,270	287,450	305,820	173,877	131,943
OTHER EVENTS	50,905	0	50,905	0	50,905

TY 2007 Other Income Schedule

Name: Cascade Aids Project

EIN: 93-0903383

Description	2006	2005	2004	2003	Total
MISCELLANEOUS INCOME		3,851	15,207	45,650	64,708

TY 2007 Self Dealing Statement

Name: Cascade Aids Project

EIN: 93-0903383

Line Number	Explanation
2d	SEE FORM 990, PART V