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Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

**2012**

**Open to Public Inspection**

A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization **AIDS United**

Doing Business As

Number and street (or P O box if mail is not delivered to street address): **1424 K Street NW** Room/suite: **200**

City, town or post office, state, and ZIP code: **Washington, DC 20005**

D Employer identification number: **52-1706646**

E Telephone number: **202-408-4848**

G Gross receipts $ **20,450,491.**

F Name and address of principal officer: **Michael Kaplan, President & CEO**
**1424 K Street, NW - Suite 200, Washington, DC 20005**

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☑ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ **www.aidsunited.org**

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **1990**

M State of legal domicile: **OH**

## Part I Summary

1 Briefly describe the organization's mission or most significant activities: **AU's mission is to end the AIDS epidemic within the US. We seek to achieve our mission through strategic grantmaking, capacity building, advocacy and policy. Grantmaking initiatives cover a broad range of areas including improvement of access to care, advocacy in the south and syringe access Public policy efforts are guided by participating organizations that includes a broad array of local AIDS Service and allied orgs.**

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 17 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 17 |
| 5 | Total number of individuals employed in calendar year 2012 (Part V, line 2a) | 5 | 84 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 17 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0. |

| | | Prior Year | Current Year |
|---|---|---|---|
| 8 | Contributions and grants (Part VIII, line 1h) | 16,182,336. | 15,560,993. |
| 9 | Program service revenue (Part VIII, line 2g) | 316,398. | 377,478. |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 262,667. | 320,047. |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 104,637. | 86,654. |
| 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 16,866,038. | 16,345,172. |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 8,943,514. | 6,894,398. |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 3,732,037. | 3,122,533. |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 20,605. | 15,758. |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 675,467 | | |
| 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 2,581,243. | 3,025,463. |
| 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 15,277,399. | 13,058,152. |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 1,588,639. | 3,287,020. |

| | | Beginning of Current Year | End of Year |
|---|---|---|---|
| 20 | Total assets (Part X, line 16) | 15,989,085. | 18,792,775. |
| 21 | Total liabilities (Part X, line 26) | 3,900,981. | 3,355,673. |
| 22 | Net assets or fund balances. Subtract line 21 from line 20 | 12,088,104. | 15,437,102. |

SCANNED AUG 23 2013

RECEIVED AUG 06 2013 IRS-OSC OGDEN, UT

## Part II Signature Block

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.

**Sign Here**

Signature of officer — Date: 7/19/13

Michael Kaplan, President & CEO
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: **Kathleen M. Flaherty, CPA** | Preparer's signature | Date: 7-16-13 | Check ☐ if self-employed | PTIN

Firm's name ▶ **Matthews, Carter and Boyce, P.C.** | Firm's EIN ▶

Firm's address ▶ **11320 Random Hills Rd , Suite 600, Fairfax, VA 22030-7427** | Phone no **703-218-3600**

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission:

AIDS United's mission is to end the AIDS epidemic within the United States. We seek to achieve our mission through strategic grantmaking, capacity building, advocacy and policy. Grantmaking initiatives cover a broad range of areas including improvement of access to care, advocacy in the deep south, and syringe access. Public policy efforts are guided by participating organizations that includes a broad array of local AIDS Service and allied organizations.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☑ Yes ☐ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☑ Yes ☐ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses $ 6,960,706. including grants of $ 4,605,431. ) (Revenue $ 0. )

Access to Care: The Access to Care (A2C) initiative was launched in 2009 to increase the access to, utilization of, and retention in high-quality primary health care and HIV-specialty care for people living with HIV/AIDS who know their status but are not receiving care. In July 2010, AIDS United became one of 11 grantees selected nationally under the Social Innovation Fund (SIF), an innovative public-private partnership with the federal government. AIDS United's $2.2 million annual grant from SIF is matched dollar for dollar at the national level and again at local sites. More than a dozen private sector funders have contributed matching funds. A2C supports 13 community-driven projects from around the country. Projects address those communities most disproportionately impacted by the epidemic – especially African Americans, who often suffer worse outcomes as a result of barriers to care. AU manages the groundbreaking national evaluation, led by Dr. David Holtgrave and Cathy Mausby of Johns Hopkins University, which is beginning to reveal cross-cutting findings for the field, and is demonstrating early signs of success. Nearly 5394 people have been enrolled to date into the A2C Initiation, from the populations most impacted by the epidemic. In our grantee communities, CD4 counts are increasing and viral loads are decreasing. Clients served by these programs are working toward self-sufficiency through treatment adherence, job training, housing stabilization, and peer to peer support.

4b (Code: ) (Expenses $ 1,916,092. including grants of $ 1,400,000. ) (Revenue $ 0. )

Southern REACH (Regional Expansion of Access and Capacity to address HIV/AIDS): The U.S. South remains one of the most disproportionately affected regions in the United States In an effort to respond to alarming impact of the epidemic in the South, AIDS United (AU), in partnership with the Ford Foundation, created the Southern REACH initiative in 2006. In the 2011-2012 grant period, AU awarded 29 grants to organizations located nine Southern states: Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, and (Northern) Florida These grantees made significant changes in educating decision makers and mobilizing grassroots activists to end HIV/AIDS in the South. The organizations worked with the most vulnerable populations of persons living with or at-risk of HIV/AIDS to raise the level of awareness of polices and laws that make accessing care and prevention programs a challenge in the South, especially those addressing advocacy needs related to the Latino community and issues related to access to justice/law reform. As a result of its investments in Southern REACH grantees, AU increased its participation in U.S. South-focused policy advocacy over the last year by coordinating and/or participating in over eighty one (81) advocacy and educational events such as: the facilitation of legislative advocacy day events by grantees at their respective state capitols, and the participation of numerous REACH grantees in the 2012 International AIDS Conference in Washington, DC.

4c (Code: ) (Expenses $ 804,676. including grants of $ 0. ) (Revenue $ 0. )

Public Policy: AIDS United advocates for people living with or affected by HIV/AIDS and the organizations that serve them. AIDS United's public policy team has been instrumental in the development and implementation of major public health policies that improve the quality of life for those living with and affected by HIV/AIDS. AIDS United's Public Policy Committee (PPC), which provides guidance for AU's policy priorities, is made up of 21 of the country's leading national and local HIV organizations AU policy staff had nearly 250 visits with federal lawmakers on Capitol Hill in Washington, D.C. to educate them about issues related to HIV that impact people living with and affected by epidemic in the United States. Issues include ensuring that the Ryan White Program is well integrated into the Medicaid expansion and health insurance marketplaces being created by the Affordable Care Act, ensuring adequate funding for other federal HIV/AIDS, through the budget and appropriations process, and ending the ban on the use of federal funds for syringe exchange programs. In addition AIDS United distributed 15 action alerts to more than 7,000 advocates and stakeholders encouraging them to make their voices heard as constituents of those lawmakers about HIV-related public policy issues.

4d Other program services (Describe in Schedule O.)
(Expenses $ 2,701,211. including grants of $ 888,967. ) (Revenue $ 0. )

4e **Total program service expenses** ▶ 12,382,685

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | ✓ | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)? | 2 | ✓ | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | ✓ |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | ✓ | |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | ✓ |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | ✓ | |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | ✓ |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | ✓ |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | ✓ |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | ✓ | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | ✓ | |
| b | Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | | ✓ |
| c | Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | ✓ |
| d | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | ✓ |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | ✓ | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | ✓ | |
| 12 a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | ✓ | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | | ✓ |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | ✓ |
| 14 a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | ✓ |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | | ✓ |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV* | 15 | ✓ | |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV* | 16 | | ✓ |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)* | 17 | ✓ | |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | ✓ | |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | ✓ |
| 20 a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | ✓ |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 21 | Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | ✓ | |
| 22 | Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | ✓ |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | ✓ | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25* | 24a | | ✓ |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | ✓ |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | ✓ |
| 26 | Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II* | 26 | | ✓ |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | ✓ |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| a | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28a | | ✓ |
| b | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28b | | ✓ |
| c | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | 28c | | ✓ |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | ✓ |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | ✓ |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | ✓ |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | ✓ |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | ✓ |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | | ✓ |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | ✓ |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | ✓ |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | ✓ |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O | 38 | ✓ | |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a | 72 | | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | | ✓ | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 84 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | ✓ | |
| | **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions) | | | | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? | 3a | | | ✓ |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* | 3b | | | |
| 4a | 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)? | 4a | | | ✓ |
| b | If "Yes," enter the name of the foreign country: ▶ ---------- See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | | ✓ |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | | ✓ |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | | ✓ |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | | ✓ |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | | ✓ |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | | ✓ |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | | ✓ |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | | |
| 8 | **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | 8 | | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the organization make any taxable distributions under section 4966? | 9a | | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? | 9b | | | |
| 10 | **Section 501(c)(7) organizations.** Enter: | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | **Section 501(c)(12) organizations.** Enter: | | | | |
| a | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | |
| 13 | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | | |
| | **Note.** See the instructions for additional information the organization must report on Schedule O. | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | |
| c | Enter the amount of reserves on hand | 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | | ✓ |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | 14b | | | |

**Part VI** **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | 1a | 17 | | |
| b | Enter the number of voting members included in line 1a, above, who are independent . | 1b | 17 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . | 2 | | | ✓ |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . | 3 | | | ✓ |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | | ✓ |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? . | 5 | | | ✓ |
| 6 | Did the organization have members or stockholders? . . . . . | 6 | | | ✓ |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . | 7a | | | ✓ |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . | 7b | | | ✓ |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a | The governing body? . . . . . | 8a | | ✓ | |
| b | Each committee with authority to act on behalf of the governing body? . . . . . | 8b | | ✓ | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . . . | 9 | | | ✓ |

## Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Did the organization have local chapters, branches, or affiliates? . . . . . | 10a | | ✓ |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | ✓ | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . . . . | 12a | ✓ | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | ✓ | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* . . . . . | 12c | ✓ | |
| 13 | Did the organization have a written whistleblower policy? . . . . . | 13 | ✓ | |
| 14 | Did the organization have a written document retention and destruction policy? . . . . . | 14 | ✓ | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official . . . . . | 15a | ✓ | |
| b | Other officers or key employees of the organization . . . . . | 15b | ✓ | |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . | 16a | | ✓ |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ see attached schedule O

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☑ Own website ☐ Another's website ☑ Upon request ☐ Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ Michael Kaplan c/o AIDS United, 1424 K St. NW - Suite 200, Washington, DC 20005, (202) 408-4848

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII . . . . . ☐

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) Mark Ishaug<br>President & CEO - Outgoing | 40 | | | ✓ | | | | 43,381. | 0. | 6,611. |
| (2) Michael Kaplan<br>President & CEO - Incoming | 40 | | | ✓ | | | | 38,005. | 0 | 1,658 |
| (3) Victor Barnes<br>Senior Vice President of External Affairs | 40 | | | ✓ | | | | 179,136. | 0. | 21,669. |
| (4) Vignetta Charles<br>Senior Vice President of Programs & Evaluation | 40 | | | ✓ | | | | 155,051. | 0 | 28,123. |
| (5) Bryan Wilt<br>Chief Fiscal Officer | 40 | | | ✓ | | | | 108,366. | 0. | 13,438. |
| (6) Ronald Johnson<br>Vice President of Policy & Advocacy | 40 | | | | | ✓ | | 125,885. | 0. | 21,124. |
| (7) Maura Riordan<br>Vice President of Access & Innovation | 40 | | | | | ✓ | | 105,000. | 0. | 7,223. |
| (8) Matthew Kessler<br>Vice President of Operations | 40 | | | | | ✓ | | 102,726. | 0. | 14,806. |
| (9) Douglas Brooks<br>Chair | 2 | ✓ | | ✓ | | | | 0. | 0. | 0. |
| (10) Susan Klooz<br>Chair Emeritus | 2 | ✓ | | ✓ | | | | 0. | 0. | 0. |
| (11) Celia Maxwell<br>Vice Chair | 2 | ✓ | | ✓ | | | | 0. | 0 | 0. |
| (12) Rick Gomez<br>Treasurer | 2 | ✓ | | ✓ | | | | 0. | 0. | 0. |
| (13) Katy Caldwell<br>Secretary | 2 | ✓ | | ✓ | | | | 0. | 0. | 0 |
| (14) Paurvi Bhatt<br>Trustee | 2 | ✓ | | | | | | 0. | 0. | 0 |

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) Scott Campbell<br>Trustee | 2 | ✓ | | | | | | 0. | 0. | 0. |
| (16) William H. Collier<br>Trustee | 2 | ✓ | | | | | | 0. | 0. | 0. |
| (17) Gail Crockett<br>Trustee | 2 | ✓ | | | | | | 0 | 0. | 0. |
| (18) Jill DeSimone<br>Trustee | 2 | ✓ | | | | | | 0. | 0 | 0. |
| (19) Amy Flood<br>Trustee | 2 | ✓ | | | | | | 0. | 0. | 0. |
| (20) Debra Fraser Howze<br>Trustee | 2 | ✓ | | | | | | 0. | 0 | 0. |
| (21) Marjorie Hill<br>Trustee | 2 | ✓ | | | | | | 0. | 0 | 0 |
| (22) Tam Ho<br>Trustee | 2 | ✓ | | | | | | 0. | 0. | 0. |
| (23) David Jensen<br>Trustee | 2 | ✓ | | | | | | 0. | 0. | 0. |
| (24) Blanca Ortiz<br>Trustee | 2 | ✓ | | | | | | 0. | 0. | 0. |
| (25) Glen Pietrandoni<br>Trustee | 2 | ✓ | | | | | | 0. | 0. | 0. |
| 1b **Sub-total** ▶ | | | | | | | | 857,550. | 0. | 114,652 |
| c **Total from continuation sheets to Part VII, Section A** ▶ | | | | | | | | | | |
| d **Total (add lines 1b and 1c)** ▶ | | | | | | | | 857,550. | 0. | 114,652. |

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 6

| | | Yes | No |
|---|---|---|---|
| 3 | Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | | ✓ |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | ✓ | |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | | ✓ |

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶

**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII. ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a 101,349. | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c 142,067. | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e 3,000,788. | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f 12,316,789. | | | | |
| | g | Noncash contributions included in lines 1a-1f. $ | | | | | |
| | h | **Total.** Add lines 1a–1f ▶ | | 15,560,993. | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | Membership Dues | 900099 | 280,078. | 280,078. | | |
| | b | Fee for Service | 900099 | 97,400. | 97,400. | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f | All other program service revenue | | | | | |
| | g | **Total.** Add lines 2a–2f ▶ | | 377,478. | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | 324,680. | | | 324,680. |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | | | | |
| | 5 | Royalties ▶ | | | | | |
| | | | (i) Real / (ii) Personal | | | | |
| | 6a | Gross rents | 99,792. | | | | |
| | b | Less: rental expenses | | | | | |
| | c | Rental income or (loss) | 99,792. | | | | |
| | d | Net rental income or (loss) ▶ | | 99,792. | | | 99,792. |
| | | | (i) Securities / (ii) Other | | | | |
| | 7a | Gross amount from sales of assets other than inventory | 4,063,542. | | | | |
| | b | Less: cost or other basis and sales expenses | 4,068,175. | | | | |
| | c | Gain or (loss) | (4,633) | | | | |
| | d | Net gain or (loss) ▶ | | (4,633) | | | (4,633) |
| | 8a | Gross income from fundraising events (not including $ 142,067. of contributions reported on line 1c). See Part IV, line 18 a | 9,253. | | | | |
| | b | Less: direct expenses b | 36,738. | | | | |
| | c | Net income or (loss) from fundraising events ▶ | | (27,485) | | | (27,485) |
| | 9a | Gross income from gaming activities. See Part IV, line 19 a | | | | | |
| | b | Less: direct expenses b | | | | | |
| | c | Net income or (loss) from gaming activities ▶ | | 0. | | | 0. |
| | 10a | Gross sales of inventory, less returns and allowances a | 310. | | | | |
| | b | Less: cost of goods sold b | 406. | | | | |
| | c | Net income or (loss) from sales of inventory ▶ | | (96) | | | (96) |
| | | Miscellaneous Revenue | Business Code | | | | |
| | 11a | Other income | 900099 | 14,443. | | | 14,443. |
| | b | | | | | | |
| | c | | | | | | |
| | d | All other revenue | | | | | |
| | e | **Total.** Add lines 11a–11d ▶ | | 14,443. | | | |
| | 12 | **Total revenue.** See instructions. ▶ | | 16,345,172. | 377,478 | | 406,701. |

## Part IX Statement of Functional Expenses

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*

Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

| ***Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.*** | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 | 6,892,398. | 6,892,398. | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | 2,000 | 2,000. | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 972,202. | 723,683. | 152,341. | 96,178. |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 1,777,836. | 1,533,164 | 6,962 | 237,710. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 67,263 | 53,813. | 1,218. | 12,232. |
| 9 Other employee benefits | 140,875. | 129,354. | (3,682) | 15,203. |
| 10 Payroll taxes | 164,357. | 137,259. | 3,110. | 23,988. |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 24,518. | | 24,518. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | 15,758. | | | 15,758. |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | | | | |
| 12 Advertising and promotion | 15,737. | | | 15,737. |
| 13 Office expenses | 151,021. | 88,777. | 30,993. | 31,251. |
| 14 Information technology | 103,995. | 89,824 | 4,350. | 9,821. |
| 15 Royalties | | | | |
| 16 Occupancy | 306,329. | | 305,971. | 358. |
| 17 Travel | 680,882. | 621,832. | 28,153. | 30,897. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 72,822. | 63,033. | 250. | 9,539. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 9,565. | | 9,565 | |
| 23 Insurance | 3,361. | | 3,361. | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a Outside services | 1,298,780. | 1,102,150. | 96,776. | 99,854. |
| b Other expenses | 44,566. | 31,456. | 6,756 | 6,354. |
| c Allocation of Administrative expenses | | 600,055. | (670,642) | 70,587. |
| d Loss on grant cancellation | 313,887. | 313,887. | | |
| e All other expenses | | | | |
| 25 **Total functional expenses.** Add lines 1 through 24e | 13,058,152. | 12,382,685. | 0. | 675,467. |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) | | | | |

**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X . . . . . ☐

| | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | | 1 | |
| | 2 | Savings and temporary cash investments | 2,579,621. | 2 | 887,255. |
| | 3 | Pledges and grants receivable, net | 7,296,754 | 3 | 4,723,277. |
| | 4 | Accounts receivable, net | | 4 | |
| | 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | 34,468. | 9 | 51,364. |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 126,598. | | | |
| | b | Less: accumulated depreciation — 10b: 121,263. | 14,901. | 10c | 5,335. |
| | 11 | Investments—publicly traded securities | 5,987,697. | 11 | 13,045,262. |
| | 12 | Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | 75,644 | 15 | 80,282. |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | 15,989,085. | 16 | 18,792,775. |
| Liabilities | 17 | Accounts payable and accrued expenses | 301,960. | 17 | 380,153. |
| | 18 | Grants payable | 3,572,718. | 18 | 2,949,860. |
| | 19 | Deferred revenue | 1,500. | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 24,803 | 25 | 25,660. |
| | 26 | **Total liabilities.** Add lines 17 through 25 | 3,900,981. | 26 | 3,355,673. |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.** | | | |
| | 27 | Unrestricted net assets | 777,474. | 27 | 873,332. |
| | 28 | Temporarily restricted net assets | 9,951,378. | 28 | 13,204,518. |
| | 29 | Permanently restricted net assets | 1,359,252. | 29 | 1,359,252. |
| | | **Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.** | | | |
| | 30 | Capital stock or trust principal, or current funds | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 | Total net assets or fund balances | 12,088,104. | 33 | 15,437,102. |
| | 34 | Total liabilities and net assets/fund balances | 15,989,085. | 34 | 18,792,775. |

## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☐

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 16,345,172. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 13,058,152. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 3,287,020. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 12,088,104 |
| 5 | Net unrealized gains (losses) on investments | 5 | 61,978. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 15,437,102. |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☐

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | 2a | | ✓ |
| b | Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | 2b | ✓ | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | 2c | ✓ | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | ✓ | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | 3b | ✓ | |

**SCHEDULE A** (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| AIDS United | 52-1706646 |

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓% 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).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

**a** ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Non-functionally integrated

**e** ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

**f** If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

**g** Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | Yes | No |
|---|---|---|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11g(i) | | |
| (ii) A family member of a person described in (i) above? 11g(ii) | | |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii) | | |

**h** Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U S ? | | (vii) Amount of monetary support |
|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | Yes | No | Yes | No | |
| (A) | | | | | | | | | |
| (B) | | | | | | | | | |
| (C) | | | | | | | | | |
| (D) | | | | | | | | | |
| (E) | | | | | | | | | |
| Total | | | | | | | | | |

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 8,712,983. | 12,068,170. | 13,795,513. | 16,182,336. | 15,560,993. | 66,319,995. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | 8,712,983. | 12,068,170. | 13,795,513. | 16,182,336. | 15,560,993. | 66,319,995. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 30,871,196. |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | 35,448,799. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 8,712,983. | 12,068,170 | 13,795,513. | 16,182,336. | 15,560,993. | 66,319,995. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 307,259. | 271,466 | 405,876. | 288,465. | 424,472. | 1,697,538. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | 0. | 0. | 0. | 0. | 0. | 0. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | 0. | 0. | 3,856. | 14,673. | 14,443. | 32,972. |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 68,050,505. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 377,478. |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

**Section C. Computation of Public Support Percentage**

| | | | |
|---|---|---|---|
| 14 | Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) | 14 | 52.09 % |
| 15 | Public support percentage from 2011 Schedule A, Part II, line 14 | 15 | 54.70 % |

16a **33⅓% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33⅓% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support** (Subtract line 7c from line 6.) | | | | | | |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

**Section C. Computation of Public Support Percentage**

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 | Public support percentage from 2011 Schedule A, Part III, line 15 | 16 | % |

**Section D. Computation of Investment Income Percentage**

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 | Investment income percentage from **2011** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Part II, Line 10 - Other Income Total - miscellaneous related or exempt function income = $32,972.

2010 - Miscellaneous related or exempt function income = $3,856.

2011 - Miscellaneous related or exempt function income = $14,673.

2012 - Miscellaneous related or exempt function income = $14,443.

**SCHEDULE C** (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Political Campaign and Lobbying Activities

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations· Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)). Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations Complete Part III.

| Name of organization | Employer identification number |
|---|---|
| AIDS United | 52-1706646 |

## Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

| | | |
|---|---|---|
| 1 | Provide a description of the organization's direct and indirect political campaign activities in Part IV. | |
| 2 | Political expenditures ▶ | $ 4,082. |
| 3 | Volunteer hours | 0 |

## Part I-B Complete if the organization is exempt under section 501(c)(3).

| | | |
|---|---|---|
| 1 | Enter the amount of any excise tax incurred by the organization under section 4955 ▶ | $ 0. |
| 2 | Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ | $ 0. |
| 3 | If the organization incurred a section 4955 tax, did it file Form 4720 for this year? | ☐ Yes ☐ No |
| 4a | Was a correction made? | ☐ Yes ☐ No |
| b | If "Yes," describe in Part IV. | |

## Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

| | | |
|---|---|---|
| 1 | Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ | $ |
| 2 | Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ | $ |
| 3 | Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ | $ |
| 4 | Did the filing organization file **Form 1120-POL** for this year? | ☐ Yes ☐ No |

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| | (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0- |
|---|---|---|---|---|---|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

**Part II-A** **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | (a) Filing organization's totals | (b) Affiliated group totals |
|---|---|---|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | |
| d Other exempt purpose expenditures | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | |
| h Subtract line 1g from line 1a. If zero or less, enter -0- | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0- | | |

| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: |
|---|---|
| Not over $500,000 | 20% of the amount on line 1e. |
| 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 |

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

**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 2a through 2f on page 4.)**

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|---|---|---|---|---|---|
| Calendar year (or fiscal year beginning in) | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

| *For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.* | (a) Yes | (a) No | (b) Amount |
|---|---|---|---|
| 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | | | |
| a Volunteers? | | ✓ | |
| b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | ✓ | | |
| 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? | ✓ | | 4,082. |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | ✓ | |
| i Other activities? | | ✓ | |
| j Total. Add lines 1c through 1i | | | 4,082. |
| 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | ✓ | |
| b If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | | |
| 2 | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 2 | | |
| 3 | Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | | |

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."**

| | | | |
|---|---|---|---|
| 1 | Dues, assessments and similar amounts from members | 1 | |
| 2 | Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).** | | |
| a | Current year | 2a | |
| b | Carryover from last year | 2b | |
| c | Total | 2c | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

AIDS United staff had direct contact with Members of the US congress and their staff to both education about, and advocate for the removal of the ban on the use of federal funds for syringe exchange programs. Staff also directly advocated for increased federal appropriations for domestic HIV programs, Medicaid and Medicare, and the Patient Protection Affordable Care Act. AIDS United staff also had direct contact with Congressional staff to discuss legislation addressing the federal deficit, increasing the federal debt ceiling, decriminalization of HIV, improved HIV screening in prisons and potential legislation to reauthorize the Ryan White Program. AIDS United staff met with administration officials to discuss issues related to federal implementation of health care reform, progress on the National HIV AIDS Strategy, implementation of the Ryan White Program, and the FY 2013 and FY 2014 budgets.

**Part IV Supplemental Information** *(continued)*

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

AIDS United

Employer identification number

52-1706646

**Part I** **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | 1 | 0 |
| 2 | Aggregate contributions to (during year) | 0. | 0. |
| 3 | Aggregate grants from (during year) | 70,661. | 0. |
| 4 | Aggregate value at end of year | 1,572,822. | 0. |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☑ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☑ Yes ☐ No

**Part II** **Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | | Held at the End of the Tax Year |
|---|---|---|
| a | Total number of conservation easements | 2a |
| b | Total acreage restricted by conservation easements | 2b |
| c | Number of conservation easements on a certified historic structure included in (a) | 2c |
| d | Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ----------

4 Number of states where property subject to conservation easement is located ▶ ----------

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ ----------

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ----------

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III** **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ----------
(ii) Assets included in Form 990, Part X ▶ $ ----------

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ----------
b Assets included in Form 990, Part X ▶ $ ----------

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

| | | Amount |
|---|---|---|
| c Beginning balance | 1c | |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| 1a Beginning of year balance | 1,423,154. | 1,541,157. | 1,304,474. | 991,855. | 1,329,208 |
| b Contributions | 0. | 0. | 0 | 0. | 10,300. |
| c Net investment earnings, gains, and losses | 237,197. | (36,298) | 236,683 | 312,619. | (347,653) |
| d Grants or scholarships | (71,146) | (75,525) | 0. | 0. | 0. |
| e Other expenditures for facilities and programs | | 0. | 0. | 0. | 0. |
| f Administrative expenses | (5,732) | (6,180) | 0. | 0. | 0. |
| g End of year balance | 1,583,473. | 1,423,154. | 1,541,157. | 1,304,474. | 991,855. |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ 0.67%
b Permanent endowment ▶ 85.84%
c Temporarily restricted endowment ▶ 13.49%

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | Yes | No |
|---|---|---|---|
| (i) unrelated organizations | 3a(i) | | ✓ |
| (ii) related organizations | 3a(ii) | | ✓ |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | 126,598. | | 121,263. | 5,335. |
| e Other | | | | |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 5,335. |

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| (I) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 12.)* ▶ | | |

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

| (a) Description of investment type | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 13.)* ▶ | | |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| **Total.** *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶ | |

**Part X Other Liabilities.** See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) **Flexible Spending Plan** | **8,766.** |
| (3) **Subtenant Deposit** | **16,002.** |
| (4) **T2 Commitment Deposits** | **892.** |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 25.)* ▶ | **25,660.** |

**2.** FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII . . . . . ☑

## Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 16,590,613. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains on investments | 2a | 187,265. | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | 58,176 | | |
| e | Add lines **2a** through **2d** | | | 2e | 245,441. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 16,345,172. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line **1** : | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)* | | | 5 | 16,345,172. |

## Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 13,241,615. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | 183,463. | | |
| e | Add lines **2a** through **2d** | | | 2e | 183,463. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 13,058,152 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line **1:** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18 )* | | | 5 | 13,058,152 |

## Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part V, Line 4 - Intended use of endowment funds: AU shall disburse the income generated by the endowment funds to support grants for charitable purposes under terms of the fund agreements, and are not organizational endowments of AU.**

**Part X, Line 2 - FIN 48 Footnote; AIDS United has determined that it does not currently have any tax positions that it considers to be uncertain. If this position changes, AIDS United will assess impacts of any such matters on its financial position & results of operations**

**Part XI, Line 2d Other - $58,176 includes (1) $406 direct expenses for cost of goods sold listed on 990 Part VIII, Line 10b; (2) $36,738 fundraising direct expenses 990 Part VIII, Line 8b; and (3) $21,032 realized net loss on investment activity in 2012.**

**Part XII, Line 2d Other - $183,463. Includes (1) $125,287 unrealized net loss on investment activity in 2012; (2) $21,032 realized net loss on investment activity in 2012; (3) $406 direct expenses for cost of goods sold; and (4) $36,738 fundraising direct expenses.**

**Part XIII Supplemental Information** *(continued)*

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

# Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

AIDS United

Employer identification number

52-1706646

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---|---|---|---|---|---|
| (1) Sub-Saharan Africa | | | Grantmaking | | 2,000. |
| (2) Sub-Saharan Africa | | | Program Service | HIV patient assistance | 25,000. |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |
| (11) | | | | | |
| (12) | | | | | |
| (13) | | | | | |
| (14) | | | | | |
| (15) | | | | | |
| (16) | | | | | |
| (17) | | | | | |
| 3a Sub-total . . . . . | | | | | 27,000 |
| b Total from continuation sheets to Part I . . . . | | | | | 0. |
| c Totals (add lines 3a and 3b) | | | | | 27,000. |

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

| 1 | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|---|
| (1) | [redacted] | [redacted] | Sub-Saharan Afric | HIV patient assist | 25,000. | wire transfer | | | |
| (2) | [redacted] | [redacted] | | | | | | | |
| (3) | [redacted] | [redacted] | | | | | | | |
| (4) | [redacted] | [redacted] | | | | | | | |
| (5) | [redacted] | [redacted] | | | | | | | |
| (6) | [redacted] | [redacted] | | | | | | | |
| (7) | [redacted] | [redacted] | | | | | | | |
| (8) | [redacted] | [redacted] | | | | | | | |
| (9) | [redacted] | [redacted] | | | | | | | |
| (10) | [redacted] | [redacted] | | | | | | | |
| (11) | [redacted] | [redacted] | | | | | | | |
| (12) | [redacted] | [redacted] | | | | | | | |
| (13) | [redacted] | [redacted] | | | | | | | |
| (14) | [redacted] | [redacted] | | | | | | | |
| (15) | [redacted] | [redacted] | | | | | | | |
| (16) | [redacted] | [redacted] | | | | | | | |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ 1

3 Enter total number of other organizations or entities . . . . . ▶

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

| | (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| (1) | | | | | | | | |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| (5) | | | | | | | | |
| (6) | | | | | | | | |
| (7) | | | | | | | | |
| (8) | | | | | | | | |
| (9) | | | | | | | | |
| (10) | | | | | | | | |
| (11) | | | | | | | | |
| (12) | | | | | | | | |
| (13) | | | | | | | | |
| (14) | | | | | | | | |
| (15) | | | | | | | | |
| (16) | | | | | | | | |
| (17) | | | | | | | | |
| (18) | | | | | | | | |

## Part IV Foreign Forms

| | | | |
|---|---|---|---|
| 1 | Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* | ☐ Yes | ☑ No |
| 2 | Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* | ☐ Yes | ☑ No |
| 3 | Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* | ☐ Yes | ☑ No |
| 4 | Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* | ☐ Yes | ☑ No |
| 5 | Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* | ☐ Yes | ☑ No |
| 6 | Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* | ☐ Yes | ☑ No |

**Part V** **Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE G
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2012
Open to Public Inspection

Name of the organization
AIDS United

Employer identification number
52-1706646

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☑ Mail solicitations
b ☑ Internet and email solicitations
c ☐ Phone solicitations
d ☑ In-person solicitations
e ☑ Solicitation of non-government grants
f ☑ Solicitation of government grants
g ☑ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? Yes | (iii) No | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|
| 1 Local Independent Charities of America | CFC* | | ✓ | 85,504 | 15,758. | 69,746. |
| 2 *state combined federal campaign registrations/processing | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Total ▶ | | | | 85,504. | 15,758. | 69,746. |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AZ, CA, CO, CT, DC, FL, GA, IL, KS, ME, MD, MA, MI, MO, NJ, NM, NY, NC, OH, OK, PA, SC, TN, VA, WA, WI

**Part II** **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

| | | (a) Event #1 Team 2 End AIDS (event type) | (b) Event #2 (event type) | (c) Other events (total number) | (d) Total events (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 151,320. | | | 151,320. |
| | 2 Less: Contributions | 142,067. | | | 142,067. |
| | 3 Gross income (line 1 minus line 2) | 9,253. | | | 9,253. |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 36,738. | | | 36,738. |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | ( 36,738. ) |
| | 11 Net income summary. Combine line 3, column (d), and line 10 ▶ | | | | (27,485) |

**Part III** **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | ☐ Yes ☐ No % | ☐ Yes ☐ No % | ☐ Yes ☐ No % | |
| | 7 Direct expense summary. Add lines 2 through 5 in column (d) ▶ | | | | ( ) |
| | 8 Net gaming income summary. Combine line 1, column d, and line 7 ▶ | | | | |

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in:

| | | |
|---|---|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____ .

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ $ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

**Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.**

▶ **Attach to Form 990.**

OMB No. 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization

AIDS United

**Employer identification number**

52-1706646

## Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

## Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| (1) SEE ATTACHED SUBSTITUTE SCHEDULE I | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 70

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

| | (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |

**Part IV** **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

AU ensures the proper use of all grant funds awarded to other organizations. Monitoring procedures include the following, at a minimum: 1) Requiring a narrative application and budget from each grantee detailing the proposed use of grant funds, which serves as the basis for grant awards; 2) Issuing a detailed grant award contract letter outlining the terms and conditions of every grant, which are signed and returned prior to grant awards; and 3) requiring narrative progress and financial reports from grantees at least annually, but often semi-annually. These reports are reviewed prior to making additional payments to grantees. Additionally, most grants involve considerable interactive contact between AU and grantee organizations throughout grant periods, including phone conversations, email communications and site visits, which serve grant monitoring purposes as well as provide occasions for technical support.

AIDS United - Tax ID # 52-1706646
Tax Year 2011
Substitute Schedule I, Part II
Grants and Other Assistance to Governments and Organizations in the United States
Lines 1(a) - 1 (h), 2, 3

| 1 (a) Name and address of organization or government | | | (b) EIN | (c) IRC Section If applicable | (d) Amount of cash grant | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|
| A Brave New Day | 1244 Highway 469 North | Pearl, MS 39208 | 26-3330985 | 501c(3) | 6,784 | HIV/AIDS Capacity Building - Southern Communities |
| Acadiana CARES | 809 Martin Luther King Jr Dr | Lafayette, LA 70502 | 58-1717018 | 501c(3) | 35,000 | HIV/AIDS Capacity Building - Southern Communities |
| ACCESS Network, Inc , The | 5710 N Okatie Highway, Suite B | Ridgeland, SC 29936 | 57-0958723 | 501c(3) | 25,000 | HIV/AIDS Capacity Building - Southern Communities |
| AIDS Action Committee of Massachusetts | 294 Washington Street, 5th Fl | Boston, MA 02108 | 22-2707246 | 501c(3) | 254,019 | HIV/AIDS Access to Care and Support Services |
| AIDS Alabama | 3521 7th Ave South | Birmingham, AL 35222 | 58-1727755 | 501c(3) | 90,511 | HIV/AIDS Prevention and Care, Women's Prevention and Care, Capacity Building - Southern Communities |
| AIDS Foundation of Chicago | 411 S Wells, Suite 300 | Chicago, IL 60607 | 36-3412054 | 501c(3) | 921,736 | HIV/AIDS Prevention and Care, Access to Care and Support Services |
| AIDS Project of Los Angeles | 1313 N Vine Street | Los Angeles, CA 90028 | 95-3842506 | 501c(3) | 217,399 | HIV/AIDS Access to Care and Support Services |
| amfAR | 120 Wall Street, 13 Floor | New York, NY 10005-3908 | 13-3163817 | 501c(3) | 25,000 | HIV/AIDS Prevention and Syringe Exchange Policy |
| Amida Care | 248 W 35th Street, 7th Floor | New York, NY 10001 | 13-4154068 | 501c(3) | 372,385 | HIV/AIDS Access to Care and Support Services |
| Birmingham AIDS Outreach | 205 32nd Street South | Birmingham, AL 35233 | 63-0948495 | 501c(3) | 64,600 | HIV/AIDS Capacity Building - Southern Communities |
| Border AIDS Partnership | 310 N Mesa Street, Suite 1000 | El Paso, TX 79901 | 20-5385547 | 501c(3) | 28,482 | HIV/AIDS Prevention and Care |
| Broward Regional Health Planning Council | 200 Oakwood Lane, Suite 100 | Hollywood, FL 33020 | 59-2274772 | 501c(3) | 20,000 | HIV/AIDS Prevention and Care |
| CARES, Inc | 85 Waterlivet Avenue | Albany, NY 12206 | 14-1731746 | 501c(3) | 20,000 | HIV/AIDS Prevention and Care |
| Careteam, Inc | 3650 Clay Pond Road | Myrtle Beach, SC 29579 | 57-0992733 | 501c(3) | 37,000 | HIV/AIDS Capacity Building - Southern Communities |
| Catawba Care | 500 Lakeshore Parkway, | Rock Hill, SC 29730 | 57-1092940 | 501c(3) | 32,666 | HIV/AIDS Capacity Building - Southern Communities |
| Center for Health Justice | 8235 Santa Monica Blvd, Suite 214 | West Hollywood, CA 90046 | 42-1605887 | 501c(3) | (63,920) | HIV/AIDS Access to Care and Support Svcs (rescinded grant) |
| Chicano Federation of San Diego County, Inc | 3180 University Avenue, Suite 317 | San Diego, CA 92104 | 23-7085960 | 501c(3) | 2,392 | HIV/AIDS Women's Prevention and Care |
| Christie's Place | 2440 Third Avenue | San Diego, CA 92101 | 91-1878632 | 501c(3) | 275,131 | HIV/AIDS Women's Prevention and Care, Access to Care and Support Services |
| Collaborative Solutions | 1016 19th Street S, 3rd Floor | Birmingham, AL 35205 | 85-0485864 | 501c(3) | 82,500 | HIV/AIDS Capacity Building - Southern Communities |
| Community Foundation for Greater Atlanta, Inc | The Hurt Building, Suite 449 | Atlanta, GA 30303 | 58-1344646 | 501c(3) | 30,000 | HIV/AIDS Prevention and Care |
| Community Foundation of New Jersey | PO Box 338, Knox Hill Road | Morristown, NJ 07963-0338 | 22-2281783 | 501c(3) | 30,000 | HIV/AIDS Prevention and Care |
| Duke University | Office of Research Support, 2200 W Main St , Suite 710 | Durham, NC 27705 | 56-0532129 | 501c(3) | 433,164 | HIV/AIDS Capacity Building - Southern Communities, Access to Care and Support Services |
| Equality Foundation of Georgia | 1530 DeKalb Avenue, Suite A | Atlanta, GA 30307 | 58-2346744 | 501c(3) | 56,250 | HIV/AIDS Capacity Building - Southern Communities |
| Family Planning Association of Puerto Rico | Calle Padre Las Casas #117 Urb El Vedado | San Juan, PR 00918 | 23-7034732 | 501c(3) | 25,730 | HIV/AIDS Prevention and Care |
| Fort Peck Tribal Health Department | 800 Assiniboine Ave | Polar, MT 59255 | 81-0292623 | 501c(3) | (27,578) | HIV/AIDS Prevention & Syringe Exchange Policy (rescinded grant) |
| Friends for Life Corporation | 43 N Cleveland | Memphis, TN 38104 | 62-1511959 | 501c(3) | 25,000 | HIV/AIDS Capacity Building - Southern Communities |
| Greater Milwaukee Foundation, Inc | 1020 North Broadway | Milwaukee, WI 53202 | 39-6036407 | 501c(3) | 20,000 | HIV/AIDS Prevention and Care |
| Harm Reduction Coalition | 22 West 27th Street, Fifth Floor | New York, NY 10001 | 94-3204958 | 501c(3) | 50,000 | HIV/AIDS Prevention and Syringe Exchange Policy |
| Healing BALM of Northeast Florida | 96098 Victoria's Place | Yulee, FL 32097 | 31-1769533 | 501c(3) | 56,250 | HIV/AIDS Capacity Building - Southern Communities |
| Health Equity Institute - San Francisco State Univ | 1600 Holloway Avenue, EP406 | San Francisco, CA 94132 | 93-1137247 | 501c(3) | 729,880 | HIV/AIDS Access to Care and Support Services |
| Health Foundation of Greater Indianapolis, The | 429 East Vermont Street, #300 | Indianapolis, IN 46202 | 35-6203550 | 501c(3) | 30,000 | HIV/AIDS Prevention and Care |
| Health Planning Council of Northeast Florida | 644 Cesery Boulevard 210 | Jacksonville, FL 32211 | 59-2247189 | 501c(3) | 28,875 | HIV/AIDS Capacity Building - Southern Communities |
| Hogar Fortaleza del Caido, Inc | 79 Sixth St , Parcelas Vieques Bo Medianía Alta | Loiza, PR 00955 | 66-0509060 | 501c(3) | 25,730 | HIV/AIDS Prevention and Care |
| Legal Services Alabama, Inc | 207 Montgomery Street, Suite 1200 | Montgomery, AL 36104 | 63-0743038 | 501c(3) | 60,000 | HIV/AIDS Capacity Building - Southern Communities |
| Legal Services of Southern Piedmont | 1431 Elizabeth Avenue | Charlotte, NC 28204 | 56-1202940 | 501c(3) | 37,500 | HIV/AIDS Capacity Building - Southern Communities |
| Living Affected Corporation | 401 N Maple, Suite A | North Little Rock, AR 72114 | 27-0977006 | 501c(3) | 25,000 | HIV/AIDS Capacity Building - Southern Communities |
| Louisiana Public Health Institute | 1515 Poydras Street, Ste 1200 | New Orleans, LA 70112 | 72-1379921 | 501c(3) | 381,892 | HIV/AIDS Prevention and Care, Access to Care and Support Services |
| Methodist Healthcare Foundation | 2400 Poplar, Suite 500 | Memphis, TN 38112 | 23-7320638 | 501c(3) | 20,000 | HIV/AIDS Prevention and Care |
| Michigan AIDS Coalition | 429 Livernois, | Ferndale, MI 48220 | 38-2804679 | 501c(3) | 25,000 | HIV/AIDS Prevention and Care |
| Migrant Health Center, Inc | Ave Duscombe # 191 | Mayaguez, PR 00681 | 66-0427801 | 501c(3) | 25,730 | HIV/AIDS Prevention and Care |
| Mississippi Center for Justice | 5 Old River Place, Suite 203 | Jackson, MS 39202 | 13-4203234 | 501c(3) | 51,250 | HIV/AIDS Capacity Building - Southern Communities |
| Mississippi In Action, Inc | 1632 Illinois Avenue | Jackson, MS 39203 | 27-0745499 | 501c(3) | 19,216 | HIV/AIDS Capacity Building - Southern Communities |
| Montgomery AIDS Outreach | 2900 McGehee Road | Montgomery, AL 36111 | 63-0959628 | 501c(3) | 273,124 | HIV/AIDS Access to Care and Support Services |
| Nashville CARES | 501 Brick Church Park Drive, Suite 160 | Nashville, TN 37207 | 62-1274532 | 501c(3) | 32,264 | HIV/AIDS Capacity Building - Southern Communities |
| National AIDS Education & Services | 2140 Martin Luther King Jr Dr, Suite 602 | Atlanta, GA 30310 | 58-1986941 | 501c(3) | 19,000 | HIV/AIDS Capacity Building - Southern Communities |
| New Mexico Community Foundation | 343 East Alameda | Santa Fe, NM 87501 | 85-0311210 | 501c(3) | 28,481 | HIV/AIDS Prevention and Care |
| VOCAL New York (form NYC AIDS Housing Network | 80-A Fourth Avenue | Brooklyn, NY 11217 | 85-0311210 | 501c(3) | 20,000 | HIV/AIDS Prevention and Syringe Exchange Policy |

AIDS United - Tax ID # 52-1706646
Tax Year 2011
Substitute Schedule I, Part II
Grants and Other Assistance to Governments and Organizations in the United States
Lines 1(a) - 1 (h), 2, 3

| 1 (a) Name and address of organization or government | | | (b) EIN | (c) IRC Section if applicable | (d) Amount of cash grant | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|
| New York Community Trust | 909 Third Avenue, 22nd Floor | New York, NY 10022 | 13-3062214 | 501c(3) | 638,198 | HIV/AIDS Prevention and Care, Access to Care and Support Services |
| NO/AIDS Task Force | 2601 Tulane Avenue, Suite 500 | New Orleans, LA 70119 | 72-1056935 | 501c(3) | 45,345 | HIV/AIDS Capacity Building - Southern Communities |
| North Carolina AIDS Action Network | P O Box 25044 | Raleigh, NC 27611-5044 | 32-0323779 | 501c(3) | 82,500 | HIV/AIDS Capacity Building - Southern Communities |
| North Carolina Harm Reduction Coalition | 1001 South Marshall Street, Box 18 | Winston-Salem, NC 27101 | 20-3452075 | 501c(3) | 70,500 | HIV/AIDS Capacity Building - Southern Communities |
| Okaloosa AIDS Support & Informational Service | 4 Jackson Street NE, Ste 10 | Fort Walton Beach, FL 32548 | 59-3089946 | 501c(3) | 25,000 | HIV/AIDS Capacity Building - Southern Communities |
| Point Defiance AIDS Project | 535 Dock Street, Suite 112 | Tacoma, WA 98402 | 91-1435394 | 501c(3) | 127,577 | HIV/AIDS Prevention and Synnge Exchange Policy |
| Puerto Rico Community Network for Clinic | Urb Garcia Ubarri # 1162, Brumbaugh St | San Juan, PR 00925 | 66-0466365 | 501c(3) | 25,730 | HIV/AIDS Prevention and Care |
| RAIN, Inc | 501 N Tryon - 4th floor | Charlotte, NC 28202 | 56-1825247 | 501c(3) | 10,000 | HIV/AIDS Capacity Building - Southern Communities |
| Saint Louis Effort for AIDS, Inc | 1027 South Vandeventer Ave , Ste 700 | St Louis, MO 63110 | 43-1395179 | 501c(3) | 159,076 | HIV/AIDS Access to Care and Support Services |
| San Diego Human Dignity Foundation | 4070 Centre Street | San Diego, CA 92103 | 33-0709428 | 501c(3) | 30,000 | HIV/AIDS Prevention and Care |
| Sistema Universitario Ana G Mendez | PO Box 21345 | San Juan, PR 00928-1345 | 66-0201206 | 501c(3) | 25,730 | HIV/AIDS Prevention and Care |
| SisterLove, Inc | 3709 Bakers Ferry Road, SW, | Atlanta, GA 30331 | 58-2016070 | 501c(3) | 82,500 | HIV/AIDS Capacity Building - Southern Communities |
| South Carolina HIV/AIDS Council | 1115 Calhoun Street, | Columbia, SC 29201 | 57-0994526 | 501c(3) | 33,750 | HIV/AIDS Capacity Building - Southern Communities |
| Southern AIDS Coalition | 3521 7th Avenue South, | Birmingham, AL 35222 | 63-0985623 | 501c(3) | 25,000 | HIV/AIDS Capacity Building - Southern Communities |
| Taller Salud, Inc | Carretera 187 km 7, | Loiza, PR 00772 | 66-0494692 | 501c(3) | 25,730 | HIV/AIDS Prevention and Care |
| Tri-County Community Health Council, Inc | Tri-County Community Hlth Ctr - PO Box 22 | Newton Grove, NC 28366 | 58-1319204 | 501c(3) | 100,000 | HIV/AIDS Capacity Building - Southern Communities |
| United Way of Grtr Kansas City/Heart of America UV | 1080 Washington Street, | Kansas City, MO 64105 | 44-0545812 | 501c(3) | 20,000 | HIV/AIDS Prevention and Care |
| United Way of Metropolitan Atlanta, Inc | 100 Edgewood Ave , NE, - P O Box 2692 | Atlnta, GA 30371 | 58-0566194 | 501c(3) | (185,122) | HIV/AIDS Access to Care and Support Svcs (rescinded grant) |
| Urban Coalition for HIV/AIDS Prevention Services (UCHAPS) | 1718 1/2 Florida Avenue, NW | Washington, DC 20009 | 27-2560783 | 501c(3) | 40,416 | HIV/AIDS Prevention and Care |
| Washington AIDS Partnership | 1400 16th Street NW, Suite 740 | Washington, DC 20036 | 52-1756853 | 501c(3) | 400,000 | HIV/AIDS Access to Care and Support Services |
| Washington Regional Association of Grantmakers | 1400 16th Street, NW, Suite 740 | Washington, DC 20036 | 52-1756853 | 501c(3) | 45,775 | HIV/AIDS Prevention and Care, Prevention and Syringe Exchange Policy |
| Western North Carolina AIDS Project | 554 Fairview Road | Asheville, NC 28803 | 58-1772685 | 501c(3) | 56,250 | HIV/AIDS Capacity Building - Southern Communities |
| Women With a Vision, Inc | 1515 S Salcedo Street, #212 | New Orleans, LA 70125 | 72-1202185 | 501c(3) | 30,000 | HIV/AIDS Capacity Building - Southern Communities |

**2. Enter total number of section 501(c)(3) and government organizations ..... 70**
**3. Enter total number of other organizations ..... 0**

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

# Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**

▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization

**AIDS United**

**Employer identification number**

**52-1706646**

## Part I Questions Regarding Compensation

| | | Yes | No |
|---|---|---|---|
| **1a** | Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | |
| | ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef) | | |
| **b** | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . . **1b** | | |
| **2** | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? . . . . . **2** | | |
| **3** | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. | | |
| | ☑ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee | | |
| **4** | During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: | | |
| **a** | Receive a severance payment or change-of-control payment? . . . . . **4a** | | ✓ |
| **b** | Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . **4b** | | ✓ |
| **c** | Participate in, or receive payment from, an equity-based compensation arrangement? . . . . . **4c** | | ✓ |
| | If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III. | | |
| | **Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.** | | |
| **5** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: | | |
| **a** | The organization? . . . . . **5a** | | ✓ |
| **b** | Any related organization? . . . . . **5b** | | ✓ |
| | If "Yes" to line 5a or 5b, describe in Part III. | | |
| **6** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: | | |
| **a** | The organization? . . . . . **6a** | | ✓ |
| **b** | Any related organization? . . . . . **6b** | | ✓ |
| | If "Yes" to line 6a or 6b, describe in Part III. | | |
| **7** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . . **7** | | ✓ |
| **8** | Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . . **8** | | ✓ |
| **9** | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . . **9** | | |

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)–(D) | (F) Compensation reported as deferred in prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| 1 Victor Barnes, Senior VP of External Affairs | (i) | 179,136. | | | 11,040. | 10,629. | 200,805. | |
| | (ii) | | | | | | | |
| 2 Vignetta Charles, Senior VP of Programs & Evaluation | (i) | 155,051. | | | 10,042. | 18,081. | 183,174. | |
| | (ii) | | | | | | | |
| 3 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 4 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 5 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 6 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 7 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 8 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 9 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 10 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 11 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 12 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 13 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 14 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 15 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 16 | (i) | | | | | | | |
| | (ii) | | | | | | | |

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public Inspection

| Name of the organization | Employer identification number |
|---|---|
| AIDS United | 52-1706646 |

Part III Statement of Program Service Accomplishments - 4d. Other program services (Schedule O)

NEW PROGRAMS:

(1) m2MPower: This program is supported by a cooperative agreement with the Centers for Disease Control and Prevention (CDC) to encourage LGBTQ organizations that may not have HIV-specific programming or messaging to reach out to the gay and bisexual men they serve with HIV prevention messaging and/or programming. (Expenses $10,324. including grants of $0.)

(2) Retention in Care Program: AIDS United launched the Retention in Care (RiC) grantmaking initiative in the end of 2012 through a multi-million dollar / multi-year commitment from the MAC AIDS Fund. This Initiative will play a strategic role in supporting the development and evaluation of model programs that remove barriers to long-term retention in HIV health care for populations that are underserved and at highest risk of dropping out of care. The request for proposals was disseminated in fall of 2012 and resulted in over 100 applications. Grant awards will begin in 2013. (Expenses $38,063. including grants of $0.)

ENDED PROGRAMS

(3) GENERATIONS Program: This initiative began in 2005 with funding from Johnson & Johnson and a commitment to serving at-risk populations of women of color and building community-based organizations' capacity. After seven successful years and three 28-month cohorts that served over 3500 women and girls at high risk for contracting HIV, the GENERATIONS program came to an end in August 2012 due to changing grantmaking priorities of the funder. (Expenses $733,922. including grants of $56,616 )

(4) UCHAPS: AIDS United served as the fiscal sponsor for The Urban Coalition for HIV/AIDS Prevention Services (UCHAPS), a partnership of community members and health department representatives from urban jurisdictions most heavily impacted by HIV/AIDS. UCHAPS member jurisdictions represent over one-third of the nation's epidemic, are among the epicenters of the urban HIV epidemic and are often at the forefront of piloting new intervention strategies. The fiscal sponsorship has transitioned to another, more appropriate organization. (Expenses $40,416. including grants of $40,416.)

| Name of the organization | Employer identification number |
|---|---|
| AIDS United | 52-1706646 |

OTHER PROGRAMS

(5) Syringe Access Fund: The SAF is a collaborative funding initiative of the Elton John AIDS Foundation, Levi Strauss Foundation, Open Society Foundation, Irene Diamond Fund and AU. The goals of the SAF grants are to: 1) ensure the access and availability of sterile syringes to IDUs residing the country's communities most affected by HIV and other blood borne diseases to prevent the spread of these iseases; and 2) promote education and awareness among key decision-makers to inform national and state policy around syringe services programs. (Expenses $310,254. including grants of $210,774 )

(6) AmeriCorps Program: As the first and broadest-reaching national AmeriCorps program focusing specifically on HIV prevention and care, the AU AmeriCorps Program delivers vital resources while training the next generation of AIDS leaders. Since 1994, the AU AmeriCorps Program has trained and supported more than 650 youth and adult members who share a passion for making a difference and saving lives. (Expenses $611,488. including grants of $0.)

(7) Community Partnerships Program: Since 1987, the Community Partnership Challenge Grants program has provided the opportunity for communities to identify locally-responsive needs in their communities and address them. In addition, the challenge grant program has been a unique model that leverages tens of thousands of additional local dollars for community-driven HIV prevention and care programs, often which would have not been available without the national investment. (Expenses $534,505. including grants of $426,781.)

(8) Puerto Rico Grantmaking Program: AU's Puerto Rico Funder's Collaborative supports essential and innovative HIV prevention programs that not only are making a difference on the island, but may not have been possible or sustainable were it not for the resources provided by the Collaborative. (Expenses $208,437. including grants of $154,380.)

(9) Other Programs and Communications: To increase AU's visibility and cultivate "buy-in" with its stakeholders, including funders, Community Partnerships, grantees, organizational colleagues, and advocates, AU maintains a website and various social media presences, produces several electronic and print publications, generates appropriate advocacy action alerts, and develops program-specific communications pieces which are designed to inform stakeholders about the impact of AU's grantmaking portfolios. AU's communications work is also essential to encouraging advocacy efforts for sound HIV public policy. AU occasionally receives requests by non-profit organizations, government agencies, and for-profit companies to engage AU or specific staff in a fee-for-service agreement for a specific scope of work that is not otherwise covered by other private restricted income sources. (Expenses $213,802. including grants of $0.)

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

AIDS United

Employer identification number

52-1706646

Section B. Policies, Line 11b - The Form 990 is prepared by the CFO and subsequently reviewed and approved by the Treasurer of the Board of Trustees. The Treasurer shall document his/her approval on the required form which will be maintained in the organization's records. The Form 990 and related state returns will be signed by the President, as the individual authorized under existing policies and procedures established by AU. Prior to filing, the Board of Trustees shall be provided with completed Form 990 and related schedules in electronic format.

Section B. Policies, Line 12c - The Conflict of Interest form is provided to new employees upon hire and to new trustees upon election and prior to the start of their term of service. Subsequently, the form is provided to all officers, directors, trustees and staff in June of every year. It is the individual's responsibility to notify the organization of any new conflicts of interest that may occur throughout the year.

Section B. Policies, Lines 15a & b - The organization conducts a thorough benchmarking study of its compensation for all staff every two years. This is done through the acquisition and use of data compiled by an independent human resources consulting firm to benchmark salaries for the organization as well as identify best practices within our sector. Salaries are benchmarked by position based on the size of the organization, the region in which we operate, as well as the size of our annual budget. The compensation research for the President & CEO is provided to the Board Chair who uses it, along with a thorough annual performance review conducted by the Board of Trustees, to work with the Executive Committee in making a recommendation to the Board of Trustees in regards to the annual salary and benefits package for the President & CEO. The Board of Trustees conducts an annual performance review of the President & CEO and executes any decisions about compensation increases based on a formal review, deliberation and vote on the annual compensation for the President & CEO. The compensation data for key employees is provided to the President & CEO who, within budget guidelines approved by the Board of Trustees and in consultation with respective supervisors, determines the annual salary ranges for key employees. Each employee receives an annual performance review by their supervisor, who in turn, makes recommendations for any performance-based salary increases to the President & CEO for consideration and a final decision.

Section C. Disclosure, Line 17 - AL, AZ, CA, CO, CT, DC, FL, GA, IL, KS, ME, MD, MA, MI, MO, NJ, NM, NY, NC, OH, OK, PA, SC, TN, VA, WA, WI

Section C. Disclosure, Line 19 - AIDS United's Form 1023, governing documents, conflict of interest policy, 990 and audited financial statements are available to the public upon request via print or electronic media. AU's 990 is also available at www.aidsunited.org.

Part XI, Line 9: ($313,887) due to cancellation of grants.

| Name of the organization | Employer identification number |
| --- | --- |
| | |