

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2005

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

A For the 2005 calendar year, or tax year beginning 07-01-2005 and ending 06-30-2006

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

C Name of organization: Quadriplegics United Against Dependency. Address: 2600 N Williams, Portland, OR 97227

D Employer identification number: 93-0639118. E Telephone number: (503) 287-4260. F Accounting method: Accrual

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

G Web site: www.quadinc.org

J Organization type: 501(c)(3)

K Check here if the organization's gross receipts are normally not more than \$25,000

L Gross receipts: 1,644,062

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

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

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

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc	25	58,749	58,161	588	
26	Other salaries and wages	26	1,007,461	985,738	21,723	
27	Pension plan contributions	27	5,821	5,706	115	
28	Other employee benefits	28	130,455	127,872	2,583	
29	Payroll taxes	29	105,941	103,869	2,072	
30	Professional fundraising fees	30				
31	Accounting fees	31				
32	Legal fees	32				
33	Supplies	33	9,048	9,048		
34	Telephone	34	15,962	10,641	5,321	
35	Postage and shipping	35				
36	Occupancy	36				
37	Equipment rental and maintenance	37	6,694	6,694		
38	Printing and publications	38				
39	Travel	39	2,721		2,721	
40	Conferences, conventions, and meetings	40				
41	Interest	41	35,379	35,379		
42	Depreciation, depletion, etc (attach schedule)	42	31,249	31,249		
43	Other expenses not covered above (itemize)					
a	See Additional Data Table	43a				
b		43b				
c		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	Total functional expenses. Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	1,575,445	1,465,484	109,961	0

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

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

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

What is the organization's primary exempt purpose? HOUSING ASSISTANCE AND ATTENDANT CARE SERVICES FOR LOW-INCOME PHYSICALLY DISABLED ADULTS All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)
a PROVIDES QUALITY NURSING AND REHABILITATIVE SERVICES FOR QUADREPLEGIC OCCUPANTS OF THREE FACILITIES (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	1,281,161
b A 19 UNIT HUD SUBSIDIZED APARTMENT COMPLEX PROVIDING HOUSING AND ATTENDANT CARE TO LOW-INCOME PHYSICALLY DISABLED INDIVIDUALS (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	184,323
c _____ _____ (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
d _____ _____ (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) <input type="checkbox"/>	1,465,484

Part IV Balance Sheets (See the instructions.)

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

		(A)		(B)		
		Beginning of year		End of year		
Assets	45 Cash—non-interest-bearing		400	45	400	
	46 Savings and temporary cash investments		271,600	46	376,742	
	47a Accounts receivable	47a	122,635			
	b Less allowance for doubtful accounts	47b		135,720	47c	122,635
	48a Pledges receivable	48a				
	b Less allowance for doubtful accounts	48b			48c	
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use				52	
	53 Prepaid expenses and deferred charges			7,242	53	10,163
	54 Investments—securities (attach schedule)				54	
	55a Investments—land, buildings, and equipment basis	55a				
b Less accumulated depreciation (attach schedule)	55b			55c		
56 Investments—other (attach schedule)			217,557	56	197,775	
57a Land, buildings, and equipment basis	57a		971,024			
b Less accumulated depreciation (attach schedule)	57b		680,065	57c	290,959	
58 Other assets (describe <input type="checkbox"/> _____)			49,636	58	61,595	
59 Total assets (must equal line 74) Add lines 45 through 58			1,001,397	59	1,060,269	
Liabilities	60 Accounts payable and accrued expenses		36,952	60	39,876	
	61 Grants payable			61		
	62 Deferred revenue			62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule)				64a	
	b Mortgages and other notes payable (attach schedule)			409,383	64b	395,803
	65 Other liabilities (describe <input type="checkbox"/> _____)			15,256	65	16,167
	66 Total liabilities Add lines 60 through 65			461,591	66	451,846
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67 Unrestricted		539,806	67	608,423	
	68 Temporarily restricted			68		
	69 Permanently restricted			69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds				70	
	71 Paid-in or capital surplus, or land, building, and equipment fund				71	
	72 Retained earnings, endowment, accumulated income, or other funds				72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)			539,806	73	608,423
	74 Total liabilities and net assets / fund balances Add lines 66 and 73			1,001,397	74	1,060,269

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

a	Total revenue, gains, and other support per audited financial statements	a	1,644,062
b	Amounts included on line a but not on line 12		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify) _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,644,062
d	Amounts included on line 12, but not on line a		
1	Investment expenses not included on line 6b	d1	
2	Other (specify) _____	d2	
	Add lines d1 and d2	d	
e	Total revenue (line 12) Add lines c and d	e	1,644,062

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

a	Total expenses and losses per audited financial statements	a	1,575,445
b	Amounts included on line a but not on line 17		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on line 20	b2	
3	Losses reported on line 20	b3	
4	Other (specify) _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	1,575,445
d	Amounts included on line 17, but not on line a :		
1	Investment expenses not included on line 6b	d1	
2	Other (specify) _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (line 17) Add lines c and d	e	1,575,445

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
THOMAS E MATTSON 2600 N WILLIAMS PORTLAND, OR 97227	President 0	0		
Meg Munger 2600 N Williams Portland, OR 97227	Director 0	0		
Tina Weber 2600 N Williams Portland, OR 97227	Director 0	0		
Ken Bergmann 2600 N WILLIAMS PORTLAND, OR 97227	Director 0	0		
Dave Kammeyer 2600 N Williams Portland, OR 97227	Director 0	0		
Dr Kadavi Satyanarayn 2600 N Williams PORTLAND, OR 97227	Vice President 0	0		
Cecilia Petrocco 2600 N WILLIAMS Portland, OR 97227	Secretary 0	0		
GREG GORTMAKER 2600 N WILLIAMS PORTLAND, OR 97227	CEO 0	58,749		
HT HAKE 2600 N WILLIAMS PORTLAND, OR 97227	Treasurer 0	0		
Donna Bergmann 2600 N WILLIAMS PORTLAND, OR 97227	Director 0	0		

Part V-A Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>		Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings	10		
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)		75b	No
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? <input checked="" type="checkbox"/>		75c	Yes
Note. Related organizations include section 509(a)(3) supporting organizations If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization			
d Does the organization have a written conflict of interest policy?		75d	No

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances

Part VI Other Information <i>(See the instructions.)</i>		Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		No
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		No
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		No
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b		No
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		No
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	Yes	
b If "Yes," enter the name of the organization <input checked="" type="checkbox"/> See Additional Data Table _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81a Enter direct or indirect political expenditures (See line 81 instructions)	81a		
b Did the organization file Form 1120-POL for this year?	81b		No

Part VI Other Information (continued)

Yes No

<p>82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?</p> <p>b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)</p>	82a		No
<p>83a Did the organization comply with the public inspection requirements for returns and exemption applications?</p> <p>b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?</p>	83a	Yes	
<p>84a Did the organization solicit any contributions or gifts that were not tax deductible?</p> <p>b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</p>	84a		No
<p>85 <i>501(c)(4), (5), or (6) organizations.</i> a Were substantially all dues nondeductible by members?</p> <p>b Did the organization make only in-house lobbying expenditures of \$2,000 or less?</p> <p>If "Yes," was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year.</p> <p>c Dues assessments, and similar amounts from members</p> <p>d Section 162(e) lobbying and political expenditures</p> <p>e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices</p> <p>f Taxable amount of lobbying and political expenditures (line 85d less 85e)</p> <p>g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?</p> <p>h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?</p>	85a		No
<p>86 <i>501(c)(7) orgs.</i> Enter a Initiation fees and capital contributions included on line 12</p> <p>b Gross receipts, included on line 12, for public use of club facilities</p>	82b		
<p>87 <i>501(c)(12) orgs.</i> Enter a Gross income from members or shareholders</p> <p>b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)</p>	85c		
<p>88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX</p>	85d		
<p>89a <i>501(c)(3) organizations</i> Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____</p> <p>b <i>501(c)(3) and 501(c)(4) orgs.</i> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction</p> <p>c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/></p> <p>d Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/></p>	85e		
<p>90a List the states with which a copy of this return is filed <input type="checkbox"/> OR</p> <p>b Number of employees employed in the pay period that includes March 12, 2005 (See instructions)</p>	85f		
<p>91a The books are in care of <input type="checkbox"/> QUAD INC Telephone no <input type="checkbox"/> (503) 287-4260</p> <p style="margin-left: 40px;">2600 N WILLIAMS AVE</p> <p>Located at <input type="checkbox"/> PORTLAND, OR ZIP + 4 <input type="checkbox"/> 97227</p> <p>b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?</p> <p>If "Yes," enter the name of the foreign country <input type="checkbox"/> _____</p> <p>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</p> <p>c At any time during the calendar year, did the organization maintain an office outside of the United States?</p> <p>If "Yes," enter the name of the foreign country <input type="checkbox"/> _____</p>	85g		No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	85h		No
<p>90b Number of employees employed in the pay period that includes March 12, 2005 (See instructions)</p>	86a		
<p>91b 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)?</p> <p>If "Yes," enter the name of the foreign country <input type="checkbox"/> _____</p>	86b		
<p>91c At any time during the calendar year, did the organization maintain an office outside of the United States?</p> <p>If "Yes," enter the name of the foreign country <input type="checkbox"/> _____</p>	87a		
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	87b		
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	88		No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	89a		No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	89b		No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	89c		No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	90a		No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	90b	78	
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	91a		No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	91b	Yes	No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	91c		No
<p>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/></p>	92		

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a TENANT CHARGES			3	703	
b laundry and vending reven			3	1,720	
c HUD SUBSIDY & TENANT RENT					161,440
d ATTENDANT CARE					1,435,490
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	10,836	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a MISC INCOME			1	1,756	
b MANAGEMENT FEES					29,154
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				15,015	1,626,084
105 Total (add line 104, columns (B), (D), and (E))					1,641,099

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

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

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
103B	FEES PAID TO QUAD, INC FROM THREE AFFILIATED HOUSING FACILITIES FOR ADMINISTRATION OF HOUSING AND ATTENDANT CARE SERVICES
93B	HOUSING RENT IS PROVIDED BY QUALIFIED TENANTS BASED ON ABILITY TO PAY, WITH ADDITIONAL SUBSIDY PROVIDED BY HUD
93A	FUNDS PROVIDED BY THE STATE TO AID IN THE CARE OF LOW-INCOME, PHYSICALLY DISABLED RESIDENTS

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

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

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

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

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

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: ***** Date: 2006-09-25

GREG GORTMAKER CEO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Cheryl L Morgan CPA Date: _____ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Kern & Thompson LLC
1618 SW First Avenue Suite 316
Portland, OR 97201

Preparer's SSN or PTIN (See Gen Inst W): _____
EIN: _____
Phone no: _____

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

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

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

OMB No 1545-0047

2005

Department of the
Treasury
Internal Revenue
Service

Name of the organization
Quadruplegics United Against Dependency

Employer identification number

93-0639118

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000				

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		

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

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

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

Yes No

1	During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ►\$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
a	Sale, exchange, or leasing property?	2a		No
b	Lending of money or other extension of credit?	2b		No
c	Furnishing of goods, services, or facilities?	2c		No
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	Yes	
e	Transfer of any part of its income or assets?	2e		No
3a	Do you make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)	3a		No
b	Do you have a section 403(b) annuity plan for your employees?	3b	Yes	
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		No
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		No
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		No

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5** A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6** A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7** A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8** A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ►** _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b** A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12** An organization that normally receives **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions—subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization ► Type 1 Type 2 Type 3

Provide the following information about the supported organizations (see page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	6,245	9,205	51,765	29,581	96,796
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	1,610,239	1,380,182	1,291,278	1,340,395	5,622,094
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	4,876	2,982	3,935	7,563	19,356
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	29,409	23,837	21,324	27,517	102,087
23 Total of lines 15 through 22	1,650,769	1,416,206	1,368,302	1,405,056	5,840,333
24 Line 23 minus line 17	40,530	36,024	77,024	64,661	218,239
25 Enter 1% of line 23	16,508	14,162	13,683	14,051	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 4,365
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 218,239
d Add Amounts from column (e) for lines	18 19,356	19 0			
	22	26 b			26d 121,443
e Public support (line 26c minus line 26d total)					26e 96,796
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 44.35 00 %
27 Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " Do not file this list with your return. Enter the sum of such amounts for each year (2004) _____ (2003) _____ (2002) _____ (2001) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2) , enter the sum of these differences (the excess amounts) for each year (2004) _____ (2003) _____ (2002) _____ (2001) _____					
c Add Amounts from column (e) for lines	15 _____	16 _____			
	17 _____	20 _____	21 _____		
d Add Line 27a total _____ and line 27b total _____					27c 0
e Public support (line 27c total minus line 27d total)					27d
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27e
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27f
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27g
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					27h

Part V Private School Questionnaire (See page 7 of the instructions.)**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31	
<hr/>		
<hr/>		
<hr/>		
32 Does the organization maintain the following	32a	
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
<hr/>		
<hr/>		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
<hr/>		
<hr/>		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred)															
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	0													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)														
38	Total lobbying expenditures (add lines 36 and 37)														
39	Other exempt purpose expenditures														
40	Total exempt purpose expenditures (add lines 38 and 39)														
41	Lobbying nontaxable amount Enter the amount from the following table— <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">If the amount on line 40 is—</td> <td style="width: 50%;">The lobbying nontaxable amount is—</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is—	The lobbying nontaxable amount is—	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 40 is—	The lobbying nontaxable amount is—														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)														
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36														
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38														

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers		No	
b Paid staff or management (Include compensation in expenses reported on lines c through h .)		No	
c Media advertisements		No	
d Mailings to members, legislators, or the public		No	
e Publications, or published or broadcast statements		No	
f Grants to other organizations for lobbying purposes		No	
g Direct contact with legislators, their staffs, government officials, or a legislative body		No	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		No	
i Total lobbying expenditures (Add lines c through h .)			

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

Form 990, Part VI, Line 80b - If "Yes", enter the name of the organization and whether it is exempt or nonexempt:

Name of the Organization	Exempt	Nonexempt
PORTLAND SUPPORTIVE HOUSING INC	X	
HILLSBORO SUPPORTIVE HOUSING INC	X	
EAST PORTLAND SUPPORTIVE HOUSING INC	X	

Additional Data**Software ID:** 05000133**Software Version:** 2005v2.2**EIN:** 93-0639118**Name:** Quadriplegics United Against Dependency**Form 990, Part II, Line 43 - Other expenses not covered above (itemize):**

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a WORKERS COMP	43a	32,173	31,506	667	
b UTILITIES	43b	14,043	14,043		
c TRAINING	43c	3,705		3,705	
d SAFETY EXPENSE	43d	12,128		12,128	
e RESIDENT EXPENSE	43e	1,710		1,710	
f PAYROLL SERVICE	43f	16,525	16,198	327	
g OFFICE EXPENSES	43g	19,404		19,404	
h MISCELLANEOUS EXPENSES	43h	1,400		1,400	
i Misc employee expense	43i	5,097	4,996	101	
j LEGAL & PROFESSIONAL EXPENSE	43j	10,510		10,510	
k INSURANCE	43k	6,772	6,772		
l Grants & DONATIONS	43l	13,526	500	13,026	
m GARBAGE & TRASH REMOVAL	43m	2,995	2,995		
n CONTRACTS	43n	14,117	14,117		
o COMPUTER EXPENSE	43o	968		968	
p BOARD EXPENSE	43p	3,963		3,963	
q ADVERTISING	43q	6,929		6,929	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2005 Compensation Schedule

Name: Quadrplegics United Against Dependency

EIN: 93-0639118

Software ID: 05000133

Software Version: 2005v2.2

Name	Related Organization		Relationship	Compensation Amount	Benefit Plan Contributions	Expense Account	Compensation Description
	Name	EIN					
GREG GORTMAKER	PORTLAND SUPPORTIVE HOUSING	91-1784761	COMMON BOARD CONTROL	6,210			PAYROLL IS SHARED BY RELATED ENTITIES
GREG GORTMAKER	HILLSBORO SUPPORTIVE HOUSING	93-1199803	COMMON BOARD CONTROL	6,210			PAYROLL IS SHARED BY RELATED ENTITIES
GREG GORTMAKER	EAST PORTLAND SUPPORTIVE HOUSING	93-1329744	COMMON BOARD CONTROL	6,210			PAYROLL IS SHARED BY RELATED ENTITIES

TY 2005 Investments - Other Schedule

Name: Quadriplegics United Against Dependency

EIN: 93-0639118

Software ID: 05000133

Software Version: 2005v2.2

Description	Book Value	Cost/FMV
PIPER JAFFRAY FIXED INCOME	197,775	F

TY 2005 Land etc. Schedule

Name: Quadriplegics United Against Dependency

EIN: 93-0639118

Software ID: 05000133

Software Version: 2005v2.2

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Improvements	240,365	38,088	202,277
Buildings	668,815	610,498	58,317
Machinery and Equipment	61,844	31,479	30,365

TY 2005 Other Assets Schedule

Name: Quadriplegics United Against Dependency

EIN: 93-0639118

Software ID: 05000133

Software Version: 2005v2.2

Description	Beginning of Year Amount	End of Year Amount
RESTRICTED DEPOSITS	46,857	59,008
DEPOSITS HELD IN TRUST	2,779	2,587

TY 2005 Other Liabilities Schedule

Name: Quadriplegics United Against Dependency

EIN: 93-0639118

Software ID: 05000133

Software Version: 2005v2.2

Description	Beginning of Year Amount	End of Year Amount
TENANT DEPOSITS	2,779	2,587
CURRENT PORTION OF LONG TERM DEBT	12,477	13,580

TY 2005 Other Income Schedule

Name: Quadriplegics United Against Dependency

EIN: 93-0639118

Software ID: 05000133

Software Version: 2005v2.2

Description	2003	2002	2001	2000	Total
Other income	29,409	23,837	21,324	27,517	102,087