

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.

Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 8/1/2007, and ending 7/31/2008

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

C Name of organization: Trevor Project Inc.
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
9056 Santa Monica Boulevard 100
 City or town State or country ZIP + 4
West Hollywood CA 90069

D Employer identification number: 95-4681287

E Telephone number: 310-203-0073

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website: ▶ www.thetrevorproject.org

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,643,405

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶ _____
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶ _____
M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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

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

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received:						
a	Contributions to donor advised funds	1a					
b	Direct public support (not included on line 1a)	1b	856,597				
c	Indirect public support (not included on line 1a)	1c					
d	Government contributions (grants) (not included on line 1a)	1d					
e	Total (add lines 1a through 1d) (cash \$ <u>856,597</u> noncash \$ _____)	1e	856,597				
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2					
3	Membership dues and assessments	3					
4	Interest on savings and temporary cash investments	4					5,954
5	Dividends and interest from securities	5					
6a	Gross rents	6a					
b	Less: rental expenses	6b					
c	Net rental income or (loss). Subtract line 6b from line 6a	6c					
7	Other investment income (describe ▶ _____)	7					
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other			
b	Less: cost or other basis and sales expenses	8a		8b			
c	Gain or (loss) (attach schedule)	8c					
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8d					
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>						
a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a	780,854				
b	Less: direct expenses other than fundraising expenses	9b	430,800				
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c					350,054
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c					
11	Other revenue (from Part VII, line 103)	11					
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12					1,212,605
13	Program services (from line 44, column (B))	13					772,319
14	Management and general (from line 44, column (C))	14					134,911
15	Fundraising (from line 44, column (D))	15					338,115
16	Payments to affiliates (attach schedule)	16					
17	Total expenses. Add lines 16 and 44, column (A)	17					1,245,345
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18					-32,740
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19					387,018
20	Other changes in net assets or fund balances (attach explanation)	20					
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21					354,278

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22 b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25 a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	124,441	75,206	13,433	35,802
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B				
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26	Salaries and wages of employees not included on lines 25a, b, and c	361,020	218,184	38,970	103,866
27	Pension plan contributions not included on lines 25a, b, and c				
28	Employee benefits not included on lines 25a - 27	84,171	50,139	10,317	23,715
29	Payroll taxes	43,163	26,086	4,659	12,418
30	Professional fundraising fees				
31	Accounting fees	36,564	21,108	4,217	11,239
32	Legal fees	1,475	925		550
33	Supplies	15,366	9,286	1,659	4,421
34	Telephone	41,212	28,847	10,028	2,337
35	Postage and shipping	48,038	25,409	4,007	18,622
36	Occupancy	65,804	47,092	8,156	10,556
37	Equipment rental and maintenance	22,784	13,357	3,691	5,736
38	Printing and publications	55,325	28,893		26,432
39	Travel	72,598	52,752		19,846
40	Conferences, conventions, and meetings				
41	Interest	69		69	
42	Depreciation, depletion, etc. (attach schedule)	31,635	18,115	3,863	9,657
43	Other expenses not covered above (itemize):				
a	Advertising, public relations & visibility	96,495	88,924		7,571
b	Bank charges	21,262		21,238	24
c	IT and online services	17,587	6,684	9,483	1,420
d	Miscellaneous	1,598		428	1,170
e	Outside services	104,738	61,312	693	42,733
f					
g					
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	1,245,345	772,319	134,911	338,115

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? Promote greater acceptance of youth 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 <u>Maintained an around the clock crisis and suicide prevention helpline for gay and questioning youth. This is a free and confidential service using trained counselors, helping tens of thousands of calls each year as well as a website for these youth.</u> (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	772,319
b _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	
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) ▶	772,319

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	153,409	45	19,717
	46 Savings and temporary cash investments	162,562	46	206,796
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable	50,000	49	66,250
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51 a 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	15,525	53	15,655
	54 a Investments—publicly-traded securities.	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments—other securities (attach schedule).	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
	55 a Investments—land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
	56 Investments—other (attach schedule)		56	
	57 a Land, buildings, and equipment: basis	57a	168,496	
b Less: accumulated depreciation (attach schedule)	57b	71,029		
		26,791	57c	97,467
58 Other assets, including program-related investments (describe <input type="checkbox"/> Deposits)		1,483	58	2,079
59 Total assets (must equal line 74). Add lines 45 through 58		409,770	59	407,964
Liabilities	60 Accounts payable and accrued expenses	22,752	60	53,686
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64 a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe <input type="checkbox"/>)		65	
66 Total liabilities. Add lines 60 through 65		22,752	66	53,686
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	292,018	67	271,778
	68 Temporarily restricted	95,000	68	82,500
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		387,018	73	354,278
74 Total liabilities and net assets/fund balances. Add lines 66 and 73.		409,770	74	407,964

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	1,360,652
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2	148,047	
3	Recoveries of prior year grants	b3		
4	Other (specify):	b4	0	
	Add lines b1 through b4		b	148,047
c	Subtract line b from line a		c	1,212,605
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2	0	
	Add lines d1 and d2		d	0
e	Total revenue (Part I, line 12). Add lines c and d		e	1,212,605

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

a	Total expenses and losses per audited financial statements		a	1,393,392
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1	148,047	
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4	0	
	Add lines b1 through b4		b	148,047
c	Subtract line b from line a		c	1,245,345
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2	0	
	Add lines d1 and d2		d	0
e	Total expenses (Part I, line 17). Add lines c and d		e	1,245,345

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
Name Charles Robbins Str 9056 Santa Monica Blvd. City West Hollywood ST CA ZIP 90069	Title Exec. Director Hr/WK 50/week	124,441	0	0
Name See attached Str City ST ZIP	Title Hr/WK	0	0	0
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
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Name Str City ST ZIP	Title Hr/WK			

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question, Yes, No. Rows include 75a (27), 75b (X), 75c (X), and 75d (X).

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.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances. Multiple rows for listing individuals.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question, Yes, No. Rows include 76, 77, 78a, 78b (N/A), 79, 80a, 80b, 81a, and 81b.

Part VI Other Information (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 82a through 91b regarding donated services, lobbying, and foreign accounts.

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country

91c X

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

92 N/A

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

Note: Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues and assessments, 95 Interest on savings and temporary cash investments, 96 Dividends and interest from securities, 97 Net rental income or (loss) from real estate, 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, 104 Subtotal, 105 Total.

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

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

Table with 2 columns: 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).

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

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets.

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

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

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

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

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

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	X

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

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	X

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

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

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: *Charles Robbins* Date: 12/10/08

Type or print name and title: Charles Robbins Executive Director

Paid Preparer's Use Only

Preparer's signature: *Howard J. Levine* Date: 12/9/2008 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Howard J. Levine C.P.A. 16600 Sherman Way #280, Van Nuys, CA 91406 Preparer's SSN or PTIN (See Gen. Inst. X): P00009906

EIN: 95-3535569 Phone no.: 818-994-5562