

Return of Organization Exempt From Income Tax

2002

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

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

A For the 2002 calendar year, or tax year beginning 2002, and ending 2002

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

*****5-DIGIT 23220
29 IB RC 31-1669279 200312
RICHMOND GAY COMMUNITY FOUNDATION
JON KLEIN
1729 W CARY ST
RICHMOND VA 23220-5308 P-29 P46

D Employer identification number: 31 1669279

E Telephone number: (804) 353-8890

F Accounting method: Cash Accrual
 Other (specify) ▶

G Web site: www.DiversityThrift.org

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

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 491,738.70

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 Enter 4-digit GEN ▶
M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Revenue					
1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	<u>2,915.00</u>	1d	<u>2,915.00</u>
b	Indirect public support	1b		2	<u>0</u>
c	Government contributions (grants)	1c		3	<u>0</u>
d	Total (add lines 1a through 1c) (cash \$ <u>2,915.00</u> noncash \$ _____)			4	<u>667.36</u>
2	Program service revenue including government fees and contracts (from Part VII, line 93)			5	<u>0</u>
3	Membership dues and assessments			6a	
4	Interest on savings and temporary cash investments			6b	
5	Dividends and interest from securities			6c	<u>0</u>
6a	Gross rents			7	<u>0</u>
b	Less rental expenses				
c	Net rental income or (loss) (subtract line 6b from line 6a)			8a	
7	Other investment income (describe ▶)			8b	
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	8c	
b	Less cost or other basis and sales expenses			8d	<u>0</u>
c	Gain or (loss) (attach schedule)				
d	Net gain or (loss) (combine line 8c, columns (A) and (B))				
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	<u>116,262.00</u>		
b	Less direct expenses other than fundraising expenses	9b	<u>110,597.70</u>	9c	<u>5,664.30</u>
c	Net income or (loss) from special events (subtract line 9b from line 9a)				
10a	Gross sales of inventory, less returns and allowances	10a	<u>371,313.00</u>	10c	<u>371,313.00</u>
b	Less cost of goods sold	10b	<u>0</u>	11	<u>581.34</u>
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			12	<u>381,141.00</u>
11	Other revenue (from line 10c)			13	<u>340,199.81</u>
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			14	<u>18,288.86</u>
13	Program services (from line 44, column (B))			15	<u>0</u>
14	Management and general (from line 44, column (C))			16	<u>0</u>
15	Fundraising (from line 44, column (D))			17	<u>358,488.67</u>
16	Payments to affiliates (attach schedule)			18	<u>22,652.33</u>
17	Total expenses (add lines 16 and 44, column (A))			19	<u>67,923.76</u>
18	Excess or (deficit) for the year (subtract line 17 from line 12)			20	<u>0</u>
19	Net assets or fund balances at beginning of year (from line 73, column (A))			21	<u>90,576.09</u>
20	Other changes in net assets or fund balances (attach explanation)				
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				

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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 page 21 of 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	Grants and allocations (attach schedule) (cash \$ <u>135,501.50</u> noncash \$ _____)	135,501.50	135,501.50		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0	0		
25	Compensation of officers, directors, etc	0	0	0	0
26	Other salaries and wages	74,485.07	74,485.07	0	0
27	Pension plan contributions	0	0	0	0
28	Other employee benefits	10,446.99	8,446.99	2,000.00	0
29	Payroll taxes	24,868.90	24,868.90	0	0
30	Professional fundraising fees	0	0	0	0
31	Accounting fees	0	0	0	0
32	Legal fees	0	0	0	0
33	Supplies	4,756.76	4,518.92	237.84	0
34	Telephone	2,744.89	2,058.67	686.22	0
35	Postage and shipping	124.37	0	124.37	0
36	Occupancy	81,329.87	77,263.38	4,066.49	0
37	Equipment rental and maintenance	0	0	0	0
38	Printing and publications	444.11	300.00	144.11	0
39	Travel	5,465.38	5,192.11	273.27	0
40	Conferences, conventions, and meetings	0	0	0	0
41	Interest	0	0	0	0
42	Depreciation, depletion, etc (attach schedule)	728.29	530.24	198.05	0
43	Other expenses not covered above (itemize) a	17,592.54	7,034.03	10,558.51	0
b	(see attached schedule)				0
c					0
d					0
e					0
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	358,488.67	340,199.81	18,288.86	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 page 24 of the instructions)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a Community Giving (see attachment) (Grants and allocations \$ 135,501.50)	330,000.00
b Public Education (see attachment) (Grants and allocations \$ 2,926.60)	3,400.00
c LGBT Community Center Building Fund (Grants and allocations \$ 0)	6,799.81
d (Grants and allocations \$)	
e Other program services (attach schedule) (Grants and allocations \$)	0
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	340,199.81

Part IV Balance Sheets (See page 24 of the instructions)

Note		(A)		(B)		
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year		
Assets	45	Cash—non-interest-bearing	14,819.61	45	17,427.93	
	46	Savings and temporary cash investments	46,730.20	46	70,186.23	
	47a	Accounts receivable	0	47c	0	
	47b	Less allowance for doubtful accounts		47c	0	
	48a	Pledges receivable		48c	0	
	48b	Less allowance for doubtful accounts	0	48c	0	
	49	Grants receivable	0	49	0	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)	0	50	0	
	51a	Other notes and loans receivable (attach schedule)	0	51c	0	
	51b	Less allowance for doubtful accounts		51c	0	
	52	Inventories for sale or use		52	0	
	53	Prepaid expenses and deferred charges	0	53	0	
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54	0	
	55a	Investments—land, buildings, and equipment basis	0	55c	0	
	55b	Less accumulated depreciation (attach schedule)		55c	0	
	56	Investments—other (attach schedule)		56	0	
	57a	Land, buildings, and equipment basis	5,200.23	4,183.96	57c	4,471.94
	57b	Less accumulated depreciation (attach schedule) (See attachment to #4a)	728.29		57c	4,471.94
	58	Other assets (describe <input type="checkbox"/> Deposits on rent + utilities)	2,189.99	58	2,189.99	
59	Total assets (add lines 45 through 58) (must equal line 74)	67,923.76	59	94,276.09		
Liabilities	60	Accounts payable and accrued expenses		60		
	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		
	64b	Mortgages and other notes payable (attach schedule)		64b		
	65	Other liabilities (describe <input type="checkbox"/> See attachment)		65	-(3,700.00)	
66	Total liabilities (add lines 60 through 65)		66	-(3,700.00)		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			67		
	67	Unrestricted		67		
	68	Temporarily restricted		68		
	69	Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			70	0	
	70	Capital stock, trust principal, or current funds	0	70	0	
	71	Paid-in or capital surplus, or land, building, and equipment fund	0	71	0	
	72	Retained earnings, endowment, accumulated income, or other funds	67,923.76	72	90,576.09	
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)	67,923.76	73	90,576.09		
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	67,923.76	74	90,576.09		

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.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

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

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of 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	(E) Expense account and other allowances
Jon Klein, President 1729 W. Cary St. Richmond VA 23220	President + Director 60 hours	0	0	0
Barbara Dill, 3615 Noble Ave. Richmond VA 23290	Secretary + Director 2 hrs.	0	0	0
Martha Mainous, 3608 J. Waterside Ct., Richmond VA 23294	Director 2 hrs	0	0	0
Bill Conkle, 2108 E Leigh St Richmond VA 23223	Director 2 hrs.	0	0	0
Linde Johnson, 3100 Mayo Woods Ct. Beachland VA 23063	Director 5 hrs.	0	0	0
Jim Todd, 19 N. Belmont Ave Richmond VA 23221	Director 5 hrs	0	0	0
Christine Maggard, 208 E Cary St. Richmond VA 23219	Director 2 hrs.	0	0	0
Jeff Aston, 708 S Center St Ashland VA 23005	Director 2 hrs	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule—see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

		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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<input checked="" type="checkbox"/>
78b	b If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
81a	b If "Yes," enter the name of the organization <input type="checkbox"/> 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		
81b	b Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
82b	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)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
84b	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		
85b	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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 for the prior year		
85c	c Dues, assessments, and similar amounts from members		
85d	d Section 162(e) lobbying and political expenditures		
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85h	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?		
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86b	b Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs Enter a Gross income from members or shareholders		
87b	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
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		<input checked="" type="checkbox"/>
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
89b	b 501(c)(3) and 501(c)(4) orgs 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		<input checked="" type="checkbox"/>
89c	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<u>0</u>
89d	d Enter Amount of tax on line 89c, above, reimbursed by the organization		<u>0</u>
90a	List the states with which a copy of this return is filed <u>None</u>		
90b	b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)		<u>5 (five)</u>
91	The books are in care of <u>Jon Klein</u> Telephone no <u>(804) 353-8890</u> Located at <u>1729 W. Cary St, Richmond VA</u> ZIP + 4 <u>23220-5308</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

Note. Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					667.36
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not 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					5,664.30
102 Gross profit or (loss) from sales of inventory					371,313.00
103 Other revenue a <u>Sales over</u>					8.70
b <u>Sales Tax Discount</u>					444.19
c <u>Ebay Sales + shipping fees</u>					128.45
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					378,226.00
105 Total (add line 104, columns (B), (D), and (E))					378,226.00

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 page 32 of 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)
(ALL)	The main objective was to operate a charity thrift store and distribute its profits to other tax-exempt organizations. All the above income sources helped maintain high profits, thereby enabling this organization to award grants and donations.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of 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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of 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)

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.

Date 5/8/03

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

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

2002

Supplementary Information—(See separate instructions)

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Richmond Boy Community Foundation, Inc.

Employer identification number

31 1669279

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
<i>NONE</i>				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals 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
<i>NONE</i>		
Total number of others receiving over \$50,000 for professional 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, including 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 I 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.		X
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 of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <i>See attachment</i>	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 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) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2) (See section 509(a)(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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,800.00	18,246.00	4,975.00	0	25,021.00
16 Membership fees received	0	0	0	0	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	259,183.03	91,648.25	0	0	350,831.28
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	1,322.83	171.84	0	0	1,494.67
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	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	0	0	0	0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	338.91	138.70	0	0	477.61
23 Total of lines 15 through 22	262,644.77	110,204.79	4,975.00	0	377,824.56
24 Line 23 minus line 17	3,461.74	18,556.54	4,975.00	0	26,993.28
25 Enter 1% of line 23	2,626.45	1,102.05	49.75	0	

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24	▶	26a	539.87
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 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts	▶	26b	4,750.00	
c Total support for section 509(a)(1) test Enter line 24, column (e)	▶	26c	26,993.28	
d Add Amounts from column (e) for lines 18 1,494.67 19 0	▶	26d	6,722.28	
22 477.61 26b 4,750.00	▶	26e	20,271.00	
e Public support (line 26c minus line 26d total)	▶	26f	75.1 %	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶			

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

(2001) (2000) (1999) (1998)

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

(2001) (2000) (1999) (1998)

c Add Amounts from column (e) for lines 15 _____ 16 _____	▶	27c	_____
17 _____ 20 _____ 21 _____	▶	27d	_____
d Add Line 27a total _____ and line 27b total _____	▶	27e	_____
e Public support (line 27c total minus line 27d total)	▶	27f	_____
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	▶	27g	_____ %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27h	_____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶		

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15

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

N/A

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?

	Yes	No
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		
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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?

31		
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If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)

32 Does the organization maintain the following

- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?

31		
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32a		
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32b		
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32c		
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32d		
-----	--	--

If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

33 Does the organization discriminate by race in any way with respect to

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

32d		
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33a		
-----	--	--

33b		
-----	--	--

33c		
-----	--	--

33d		
-----	--	--

33e		
-----	--	--

33f		
-----	--	--

33g		
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33h		
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If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

34a Does the organization receive any financial aid or assistance from a governmental agency?

33h		
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34a		
-----	--	--

b Has the organization's right to such aid ever been revoked or suspended?

34b		
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If you answered "Yes" to either 34a or b, please explain using an attached statement

35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation

35		
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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)

N/A

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

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table—		
If the amount on line 40 is—		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is—		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

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) 2002	(b) 2001	(c) 2000	(d) 1999	(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

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	
	<input checked="" type="checkbox"/>	0

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

Richmond Gay Community Foundation, Inc.
1729 W. Cary Street
Richmond, VA 23220
(804) 353-8890

Employer Identification Number 31-1669279

ATTACHMENT TO FORM 990
PART I - REVENUE, EXPENSES, AND CHANGES IN NET ASSETS OR FUND BALANCES

9 Special Events and Activities

	Income	Expenses	Profit
Event 1: Car Raffle (Drawing 3/30/02)			
Sale of raffle tickets	\$1,660.00		
Car Repairs		\$124.00	
Taxes & Title Transfer		97.67	
TOTALS	\$1,660.00	\$221.67	\$1,438.33
Event 2: April Golf Tournament			
Ticket sales	\$6,532.00		
Entry Fees		\$3,126.26	
"Closest to Pin" Prize		250.00	
Supplies		149.67	
Signage		190	
TOTALS	\$6,532.00	\$3,715.93	\$2,816.07
Event 3: July Duck Race	\$24.00	\$0	\$24.00
Event 4: Fieldens Parties (3)	\$700.00	\$0	\$700.00
Event 5: Ukrop's Gift Program	\$90.00	\$0	\$90.00
Event 6: Bingo			
Sales	\$107,256.00		
Ads		\$597	
Bad Checks & Bank Fees		631.74	
Copying		22.98	
Gaming Supplies & Fees		5,867.88	
Food for Volunteers		1,025.50	
Rent		8,750.00	
Prizes		88,142.00	
Security		1,323.00	
Under/Over		300.00	
TOTALS	\$107,256.00	\$106,660.10	\$595.90
TOTALS FOR ALL EVENTS	\$116,262.00	\$110,597.70	\$5,664.30

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ATTACHMENT TO FORM 990
PART I - REVENUE, EXPENSES, AND CHANGES IN NET ASSETS OR FUND BALANCES

10c. Gross profit or (loss) from sales of inventory

Items Sold	
Furniture	\$112,324.00
Clothes	73,485.00
Household Items	71,317.50
Appliances	48,368.25
Collectibles & Antiques	20,060.75
Books	19,327.75
Recreational Items	15,174.00
Records, CDs, Tapes, Videos	11,077.00
Miscellaneous	<u>178.75</u>
TOTAL	\$371,313.00

NOTE: All items sold were donated.

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ATTACHMENT TO FORM 990
PART II - STATEMENT OF FUNCTIONAL EXPENSES

22. *Grants and allocations*

(Page 1 of 2)

Grants to 501(c)(3) organizations:

Organization	Grant Amount
Virginians for Justice	\$33,500.00
Fan Free Clinic	15,000.00
Meals on Wheels of Greater Richmond	15,000.00
Gay, Lesbian, Straight Education Network	14,600.00
Richmond Organization for Sexual Minority Youth	13,000.00
Gentle Shepherd Church	6,870.00
Richmond Triangle Players	4,000.00
Transformational Retreats	3,000.00
Virginia Supportive Housing	2,500.00
Jera Entertainment	1,000.00
Richmond Queer Space Project	<u>\$850.00</u>
Total Grants	\$109,320.00

Donations to nonprofit organizations:

Organization	Donation Amount
Hillside Boys & Girls Club	\$3,510.00
Metropolitan Community Church - Richmond	3,270.00
Mid-Atlantic Amateur Softball Association	2,560.00
Fan Free Clinic	1,970.00
Soulforce	1,940.00
Richmond Organization for Sexual Minority Youth	1,700.00
Richmond Pride Coalition	1,630.00
Governors School	1,540.00
Vegan Action	1,325.00
Gay, Lesbian, Straight Education Network	1,250.00
Virginia Holocaust Museum	700.00
PFLAG - Fredericksburg	640.00

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ATTACHMENT TO FORM 990
PART II - STATEMENT OF FUNCTIONAL EXPENSES

22. Grants and allocations

(Page 2 of 2)

PFLAG - Richmond	545.00
Gay Fathers Coalition	480.00
James River High School - GSA	460.00
Washington, DC AIDS Ride	400.00
Richmond Peace Education Center	365.00
Central Virginia Business & Professional Guild	350.00
New Beginnings Christian Church	340.00
Richmond Queer Space Project	326.50
Prevent A Litter	240.00
Prime Timers	160.00
Last Minute Flag Football	160.00
Fred Hutchinson Cancer Research Center	160.00
Compassionate Action for Animals	160.00
Total Donations	\$26,181.50
Total Grants	\$109,320.00
Total Grants and Allocations	\$135,501.50

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ATTACHMENT TO FORM 990
PART II - STATEMENT OF FUNCTIONAL EXPENSES

42. Depreciation, depletion, etc.

2001 Depreciation Table:

Equipment Item	Beginning Value	Depreciation Rate	Depreciated Amount	Category
Truck	\$2,125.00	5yr/15%	\$318.75	Program Services
Computer	1,012.50	5yr/15%	151.88	Mgmt & General
Pin Pad	225.25	5yr/15%	33.79	Program Services
Camera	317.06	5yr/15%	47.56	Program Services
Ladder	70.91	7yr/10.71%	7.59	Program Services
Hand Truck	83.05	7yr/10.71%	8.89	Program Services
Cash Register	177.27	7yr/10.71%	18.99	Program Services
Clothes Racks	355.87	7yr/10.71%	38.11	Program Services
Safe	495.70	7yr/10.71%	53.09	Program Services
Total	\$4,862.61		\$678.65	

2002 Depreciation Table:

Equipment Item	Beginning Value	Depreciation Rate	Depreciated Amount	Category
Truck	\$1,806.25	5yr/15%	\$270.94	Program Services
Computer	860.62	5yr/15%	129.09	Mgmt & General
Pin Pad	191.46	5yr/15%	28.72	Program Services
Camera	269.50	5yr/15%	40.43	Program Services
Ladder	63.32	7yr/10.71%	6.78	Program Services
Hand Truck	74.16	7yr/10.71%	7.94	Program Services
Cash Register 1	158.28	7yr/10.71%	16.95	Program Services
Clothes Racks	317.76	7yr/10.71%	34.03	Program Services
Safe	442.61	7yr/10.71%	47.40	Program Services
Air Conditioner	406.51	5yr/15%	60.98	Program Services
Phone System	459.76	5yr/15%	68.96	Mgmt & General
Cash Register 2	150.00	5yr/15%	16.07	Program Services
Total	\$5,200.23		\$728.29	

Total Program Services \$530.24
Total Mgmt & General 198.05
Total Depreciation \$728.29

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ATTACHMENT TO FORM 990
PART II - STATEMENT OF FUNCTIONAL EXPENSES

43. Other expenses

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Advertisements	3,542.54	3,542.54	0.00	0.00
Award to Customer	33.00	0.00	33.00	0.00
Bank fees*	6,785.95	0.00	6,785.95	0.00
Building Improvements	564.89	564.89	0.00	0.00
Educational Programs	2,926.60	2,926.60	0.00	0.00
Membership	29.00	0.00	29.00	0.00
Regulatory Fees	226.56	0.00	226.56	0.00
Replace Stolen Cash	184.00	0.00	184.00	0.00
Volunteers	3,300.00	0.00	3,300.00	0.00
Total Other Exp.	17,592.54	7,034.03	10,558.51	0.00

* Bank fees includes credit card fees, check protection fees, and returned checks.

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ATTACHMENT TO FORM 990
PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

The primary purpose of the Richmond Gay Community Foundation, Inc. is to improve the lives of Lesbian, Gay, Bisexual and Transgender (LGBT) people through funding and education

a. **COMMUNITY GIVING.** The main goal of the organization during the year 2002 was to raise money to distribute back to the community through grants and donations. This goal was successfully accomplished with the operating of Diversity Thrift, a charity thrift store which generated sales of \$371,313.00. Primarily because of the large thrift store profits, this organization was able to give \$109,320 in grants to eleven different tax-exempt organizations, and an additional \$26,181.50 in donations to twenty-five nonprofit organizations. (Grants and allocations: \$135,501.50) **Program Service Expenses: \$330,000.00**

b. **PUBLIC EDUCATION.** A second goal of the organization was to educate the public about Lesbian, Gay, Bisexual and Transgender (LGBT) issues. Our Diversity Thrift store was used to display the "Love Makes a Family" photo/text exhibit to educate the community about LGBT families. The outside wall of our thrift store was attacked by vandals who spray-painted an anti-gay message below a banner promoting the Love Makes a Family exhibit. That led to extensive media coverage on all the local television station newscasts, educating a large segment of the Greater Richmond Metropolitan Area about hate crimes and LGBT families.

Funds were used to bring author/columnist/performer Kirk Read to Richmond for three readings/performances based on his award-winning book, "How I Learned to Snap," an autobiographical account of being openly gay in a rural southern high school. Kirk Read performed to two general audiences in Richmond, each being attended by approximately 150 people, and also at Richmond's Lesbian and Gay Pride Festival, attended by several thousand. Several articles about Kirk Read in Richmond and Virginia newspapers and magazines also educated the public about LGBT youth issues.

Funds were also used to pay for films shown at Richmond's Lesbian and Gay Pride Festival and for newspaper ads that educated the public about LGBT issues.

(Grants and allocations \$2,926.60) **Program Service Expenses: \$3,400.00**

c. **LGBT COMMUNITY CENTER BUILDING FUND.** The organization set aside \$30,000 to use as seed money for a LGBT community center. This money was kept in the organization's money market account. A separate account labeled "Building Fund" will be established with the next large amount dedicated to this project, which will occur in early 2003.

(Grants and allocations \$0.00) **Program Service Expenses: \$6,799.81**

The organization received an estimated \$125,000 in donated services and facilities. The largest donated service was provided by the President, Jon Klein, who worked approximately 60 hours per week as a volunteer, performing both administrative and general staffing duties. Volunteers in the form of Community Service Workers were sent by alternative-to-jail programs in Richmond, Henrico and Chesterfield counties. Volunteers were also sent by more than a dozen local organizations, and many volunteers without any organizational affiliation also helped. Volunteers also established and ran a weekly Bingo game that began in October.

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ATTACHMENT TO FORM 990
PART IV - BALANCE SHEETS

65 Other liabilities

The organization has \$3,700 in its Bingo checking account from accumulated "Progressive Instant Jackpot" games. Similar to Lotto games, these progressive games contain a prize of a certain amount that may or not be won on a given night. If it is not won, that prize money rolls over and is added to the next game's prize. Because the \$3,700 is prize money that will eventually be won by a player, so it was not counted as income.

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**ATTACHMENT TO FORM 990
PART III - STATEMENT ABOUT ACTIVITIES**

2d. Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)

The President of the Corporation, Jon Klein, received a total of \$5,602.45 in reimbursements for expenses. These expenses were already listed in the expense figures in Parts I and II of the 990 Form.

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ATTACHMENT TO FORM 990 SCHEDULE A
PART IV-A SUPPORT SCHEDULE

22. Other Income

Excess cash given by customers above sales	\$37.60
Sales Tax Discount	<u>301.31</u>
Total Other Income	\$338.91