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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2012

Open to Public Inspection

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

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

C Name of organization: Richmond Gay Community Foundation

Doing Business As: Gay Community Center of Richmond

Number and street (or P.O. box if mail is not delivered to street address): 1407 Sherwood Avenue — Room/suite:

City, town or post office, state, and ZIP code: Richmond VA 23220

D Employer identification number: 31-1669279

E Telephone number: 804-622-4646

G Gross receipts $ 2,407,733

F Name and address of principal officer:
William A. Harrison
1407 Sherwood Avenue
Richmond VA 23220

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

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

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) t (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: u www.gayrichmond.com

H(c) Group exemption number u

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other u

L Year of formation: 1999 **M** State of legal domicile: VA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
We develop and help sustain organizations, programs, and services that contribute to a vibrant Central Virginia Community that shares our values of diversity, inclusion, individual dignity, equality and civic engagement.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	34
6	Total number of volunteers (estimate if necessary)	6	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	9,475
b	Net unrelated business taxable income from Form 990-T, line 34	7b	2,352

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	745,875	747,616
	9	Program service revenue (Part VIII, line 2g)	3,794	99,143
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	425	-24,724
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	213,778	141,807
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	963,872	963,842
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	25,350	33,900
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	572,778	546,288
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) u 59,513		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	340,376	386,545
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	938,504	966,733
	19	Revenue less expenses. Subtract line 18 from line 12	25,368	-2,891

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,259,570	2,225,602
	21	Total liabilities (Part X, line 26)	1,299,761	1,268,684
	22	Net assets or fund balances. Subtract line 21 from line 20	959,809	956,918

Part II Signature Block

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

Sign Here

Signature of officer — Date

William A. Harrison — President

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Steven P. Walls	Steven P. Walls	07/10/13		P00609162

Firm's name } Steve Walls & Assoc., PLLC — Firm's EIN } 26-4555225

Firm's address } 11541 Nuckols Rd, Ste A, Glen Allen, VA 23059 — Phone no. 804-270-0784

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

We develop and help sustain organizations, programs, and services that contribute to a vibrant Central Virginia Community that shares our values of diversity, inclusion, individual dignity, equality and civic engagement.

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

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

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

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

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

4a (Code:) (Expenses $ 582,907 including grants of $) (Revenue $)

The Richmond Gay Community Foundation operates Diversity Thrift, a charity thrift store that receives from the public donations of clothing, household items, books and furniture. These items are then placed for sale to the public. A significant number of volunteer services are provided in the thrift shop in sorting, organizing and preparing donated items for sale.

Revenues produced by Diversity Thrift are used to fund the operations of the Gay Community Center of Richmond, the design and provision of educational, civic and cultural programming and the provision of direct cash support for agencies and groups that provide services to Lesbian, Gay, Bisexual and Transgender (LGBT) people in Central Virginia.

4b (Code:) (Expenses $ 188,192 including grants of $) (Revenue $)

The Richmond Gay Community Foundation operates the Gay Community Center of Richmond, a 47,000 square foot facility providing flexible meeting and programming space for LGBT people, for the groups that provide services to them, and for people and groups in Central Virginia that support the Foundation's mission. GCCR also provides offsite support to the community through the operation of internet and networking services that tie together the efforts of groups serving LGBT people. GCCR also hosts a growing schedule of programming events produced in-house, including musical performances, discussion groups, gallery shows and programs for older LGBT people (several of which are substantially provided by volunteers). In 2012 over 3,600 people attended events produced by GCCR.

4c (Code:) (Expenses $ 33,900 including grants of $ 33,900) (Revenue $)

The Richmond Gay Community Foundation provided direct cash support to agencies and groups serving LGBT people in Central Virginia through the provisions of donations and grants. In 2012, the Foundation provided cash support totalling $33,900 to these agencies and groups.

4d Other program services. (Describe in Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses u 804,999

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	63			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	50			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	34			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country: u					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			14b		

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

Check if Schedule O contains a response to any question in this Part VI ... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a: 10			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b: 10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a		X
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed u VA

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

[X] Own website [X] Another's website [X] Upon request [ ] Other (explain in Schedule O)

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: u William A. Harrison 1407 Sherwood Avenue

Richmond VA 23220 804-622-4646

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Beth Marschak Chair	2.00 0.00	X		X				0	0	0
(2) Arthur D. Toth, Jr. Treasurer	2.00 0.00	X		X				0	0	0
(3) Quillin Drew Musgrave Secretary	2.00 0.00	X		X				0	0	0
(4) Lisa Garren Furr Director	1.00 0.00	X						0	0	0
(5) Lori Cochran Director	1.00 0.00	X						0	0	0
(6) Larry Green Director	1.00 0.00	X						0	0	0
(7) Robyn Deane Director	1.00 0.00	X						0	0	0
(8) Kimberly Michales Director	1.00 0.00	X						0	0	0
(9) Charles W. Dyson, Jr. Director	1.00 0.00	X						0	0	0
(10) Crystal Suber Director	1.00 0.00	X						0	0	0
(11) William A. Harrison President	40.00 0.00			X				57,500	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(12) Dia Idleman Chief Accountant	35.00 0.00			X				38,882	0	0
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										

		D	E	F
1b	Sub-total u	96,382		
c	Total from continuation sheets to Part VII, Section A u			
d	Total (add lines 1b and 1c) u	96,382		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization u 0

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization u 0

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 3,274				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 744,342				
	g Noncash contributions included in lines 1a-1f:	$ 702,751				
	h **Total.** Add lines 1a–1f u		747,616			
Program Service Revenue		Busn. Code				
	2a Rental Income		91,816			91,816
	b Concerts and Other Events		7,327			7,327
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f u		99,143			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) u		241			241
	4 Income from investment of tax-exempt bond proceeds u					
	5 Royalties u					
		(i) Real / (ii) Personal				
	6a Gross rents					
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss) u					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis & sales exps.	(ii) 24,965				
	c Gain or (loss)	(ii) -24,965				
	d Net gain or (loss) u		-24,965	-24,965		
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events u					
	9a Gross income from gaming activities. See Part IV, line 19	a 1,543,964				
	b Less: direct expenses	b 1,412,275				
	c Net income or (loss) from gaming activities u		131,689			131,689
	10a Gross sales of inventory, less returns and allowances	a 16,126				
	b Less: cost of goods sold	b 6,651				
	c Net income or (loss) from sales of inventory u		9,475		9,475	
	Miscellaneous Revenue	Busn. Code				
	11a Other Misc Inc		643			643
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d u		643			
	12 **Total revenue.** See instructions. u		963,842	-24,965	9,475	231,716

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	33,900	33,900		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	57,500	43,125	11,500	2,875
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	394,501	319,718	45,612	29,171
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	53,297	44,003	5,345	3,949
10 Payroll taxes	40,990	32,980	5,086	2,924
11 Fees for services (non-employees):				
a Management				
b Legal	5,141	1,586	3,555	
c Accounting	18,316	9,994	8,322	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	7,735	1,628	6,107	
12 Advertising and promotion	6,584	6,584		
13 Office expenses	3,189	2,902	159	128
14 Information technology				
15 Royalties				
16 Occupancy	15,975	15,975		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,310	1,675	635	
20 Interest	69,410	63,163	3,471	2,776
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,126	30,145	1,656	1,325
23 Insurance	13,910	12,801	616	493
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Utilities	78,972	71,864	3,949	3,159
b Maintenance and Repair	52,511	47,785	2,626	2,100
c Bank Chgs/Merchant Fees	23,314	22,680	449	185
d Vehicle	20,310	20,310		
e All other expenses	35,742	22,181	3,133	10,428
25 Total functional expenses. Add lines 1 through 24e	966,733	804,999	102,221	59,513
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest bearing	47,532	1	78,841
	2	Savings and temporary cash investments	157,282	2	201,629
	3	Pledges and grants receivable, net	2,000	3	
	4	Accounts receivable, net	4,301	4	5,626
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	82,836	8	67,972
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 2,222,181			
	b	Less: accumulated depreciation — 10b: 360,508	1,951,846	10c	1,861,673
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	13,773	15	9,861
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	2,259,570	16	2,225,602
Liabilities	17	Accounts payable and accrued expenses	48,303	17	65,103
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	1,245,246	23	1,201,057
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	6,212	25	2,524
	26	**Total liabilities.** Add lines 17 through 25	1,299,761	26	1,268,684
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here** u [X] **and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	950,796	27	950,283
	28	Temporarily restricted net assets	9,013	28	6,635
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here u ☐ **and complete lines 30 through 34.**			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	959,809	33	956,918
	34	Total liabilities and net assets/fund balances	2,259,570	34	2,225,602

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	963,842
2	Total expenses (must equal Part IX, column (A), line 25)	2	966,733
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,891
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	959,809
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	956,918

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

u Attach to Form 990 or Form 990-EZ. u See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization Richmond Gay Community Foundation

Employer identification number 31-1669279

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

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

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

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

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

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

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

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

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

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

9 [X] 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 exempt 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).** (Complete Part III.)

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2011 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

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

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

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	544,615	557,123	648,579	745,875	757,090	3,253,282
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	39,574	20,000	18,592	3,794	7,327	89,287
3 Gross receipts from activities that are not an unrelated trade or business under section 513	2,500,628	3,095,567	2,399,124	1,689,542	1,543,964	11,228,825
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	3,084,817	3,672,690	3,066,295	2,439,211	2,308,381	14,571,394
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						14,571,394

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	3,084,817	3,672,690	3,066,295	2,439,211	2,308,381	14,571,394
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	260	2,995	930	425	241	4,851
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	13,514	4,366	42,121	12,126	1,999	74,126
c Add lines 10a and 10b	13,774	7,361	43,051	12,551	2,240	78,977
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	3,098,591	3,680,051	3,109,346	2,451,762	2,310,621	14,650,371

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	99.46 %
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	99.30 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	1 %
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	1 %

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

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

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

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

Supplemental Information

Certain amounts in Schedule A from prior years have been reclassified to conform to presentations adopted in 2012.

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

u Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2012

Name of the organization	**Employer identification number**
Richmond Gay Community Foundation	31-1669279

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

[X] For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year . . . . ▶ $ . . . .

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
Richmond Gay Community Foundation	31-1669279

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Fred Wayne c/o The Organization 1407 Sherwood Avenue Richmond VA 23220	$ 15,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047
2012
Open to Public Inspection

Name of the organization	Employer identification number
Richmond Gay Community Foundation	31-1669279

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 u $

(ii) Assets included in Form 990, Part X u $

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

a Revenues included in Form 990, Part VIII, line 1 u $

b Assets included in Form 990, Part X u $

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

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

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

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment u ......%

b Permanent endowment u ......%

c Temporarily restricted endowment u ......%

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		251,000		251,000
b Buildings		1,833,424	268,635	1,564,789
c Leasehold improvements				
d Equipment		137,757	91,873	45,884
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) u				1,861,673

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

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

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

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

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

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Deposits held	2,525
(3)	
(4) Rounding	-1
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u	2,524

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

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

1	Total revenue, gains, and other support per audited financial statements			1	988,808
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	24,966		
e	Add lines **2a** through **2d**			2e	24,966
3	Subtract line **2e** from line **1**			3	963,842
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	963,842

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

1	Total expenses and losses per audited financial statements			1	991,699
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	24,966		
e	Add lines **2a** through **2d**			2e	24,966
3	Subtract line **2e** from line **1**			3	966,733
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	966,733

Part XIII Supplemental Information

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

Part X - FIN 48 Footnote

Management of the Organization has evaluated the Organization's tax positions and has concluded that the Organization has taken no uncertain tax positions that require adjustment to or disclosure in the accompanying return.

Part XI, Line 2d - Revenue Amounts Included in Financials - Other

Loss - Disposal of Assets Reported As Expense on Fin Stmts $ 24,966

Part XII, Line 2d - Expense Amounts Included in Financials - Other

Loss - Disposal of Assets Reported As Expense on Fin Stmts $ 24,966

Part XIII - Supplemental Financial Information

None.

Part XIII Supplemental Information (continued)

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

u Attach to Form 990 or Form 990-EZ. u See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization: Richmond Gay Community Foundation

Employer identification number: 31-1669279

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

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

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

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

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

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total ▶							

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

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

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

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

		(a) Bingo	**(b)** Pull tabs/instant bingo/progressive bingo	**(c)** Other gaming	**(d)** Total gaming (add col. **(a)** through col. **(c)**)
Revenue	**1** Gross revenue	809,938	734,026		1,543,964
Direct Expenses	**2** Cash prizes	564,572	520,397		1,084,969
	3 Noncash prizes	1,246			1,246
	4 Rent/facility costs				
	5 Other direct expenses	326,060			326,060
	6 Volunteer labor	[X] Yes 90.00 % [ ] No	[X] Yes 90.00 % [ ] No	[ ] Yes % [X] No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				(1,412,275)
	8 Net gaming income summary. Combine line 1, column d, and line 7 ▶				131,689

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

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

b If "No," explain:

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

b If "Yes," explain:

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

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

13 Indicate the percentage of gaming activity operated in:

a The organization's facility 13a 100.00 %

b An outside facility 13b %

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

Name u Richmond Gay Community Foundation

Address u 1407 Sherwood Ave.
Richmond VA 23220

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

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

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

Name u

Address u

16 Gaming manager information:

Name u Robert Phillips

Gaming manager compensation u $

Description of services provided u Gaming Manager

☐ Director/officer ☒ Employee ☐ Independent contractor

17 Mandatory distributions:

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

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year u $ 188,100

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

Sch G, Part III, Line 17b - Required Distributions per State Law

State	Distribution Amount
Virginia	$ 188,100

Schedule G, Page 3, Part IV - Additional Information
Required contributions from gaming activities required by law = $154,396; actual amount distributed = $188,100.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

u Attach to Form 990.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization: Richmond Gay Community Foundation

Employer identification number: 31-1669279

Part I General Information on Grants and Assistance

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

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Somebuddies Box 1532 Mechanicsville VA 23116	31-1623103	501c3	6,000		FMV		Program
(2) Other Organized Charities Various Richmond VA 23227		501c3	27,900		FMV		Program
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table u 18

3 Enter total number of other organizations listed in the line 1 table u 0

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

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

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

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

u Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

u Attach to Form 990.

OMB No. 1545-0047

2012

Open To Public Inspection

Name of the organization: Richmond Gay Community Foundation

Employer identification number: 31-1669279

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		35,593	Sales in Thrift Store
5 Clothing and household goods	X		667,158	Sales in Thrift Store
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other u ( )				
26 Other u ( )				
27 Other u ( )				
28 Other u ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		X
b If "Yes," describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b If "Yes," describe in Part II.			
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047
2012
Open to Public Inspection

Name of the organization	Employer identification number
Richmond Gay Community Foundation	31-1669279

Form 990 - Additional Information

The Organization operates as the "Gay Community Center of Richmond".

The Organization operates a thrift store branded as "Diversity Thrift"

The Organization operates bingo games branded as 'Diversity Bingo".

Form 990, Part I, Line 6

The Organization is the grateful recipient of volunteer services in the Organization's gaming activities, thrift store operations, Board activities and various program services.

Form 990, Part VI, Line 8a - Documentation by Governing Body Explanation

The Organization did not maintain contemporaneous minutes of Board meetings during 2012. The Organization endeavors to re-produce Board minutes for 2012 based on original agendas, e-mail communications, Board input and other available means.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Organization's Form 990 was distributed to the members of the Board of Directors by electronic mail at least two weeks prior to the date of filing.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Each member of the Board signs the conflict of interest policy and makes an annual declaration of conflicts. The policy is enforced by the Board.

Name of the organization: Richmond Gay Community Foundation

Employer identification number: 31-1669279

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The compensation for the President is set by board vote. The Executive Committee of the board develops a recommendation for the President's salary based on a perfomance review and a review of compensation for similar positions in the region and nationally. As part of this review, the Executive Committee consults published sources of authoritive information and consults with persons holding professional expertise in the field.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Information is available upon request and on the Organization's web site.

Form 990, Part XI, Line 9 - Reconciliation of Changes - Other

Loss - Disposal of Assets Reported As Expense on Fin Stmts $	24,966
Loss - Disposal of Assets Reported As Expense on Fin Stmts $	-24,966

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2012 or other tax year beginning , and ending . u See separate instructions.

OMB No. 1545-0687
2012
Open to Public Inspection for 501(c)(3) Organizations Only

A [ ] Check box if address changed

B Exempt under section
[X] 501(C)(3)
[ ] 408(e) [ ] 220(e)
[ ] 408A [ ] 530(a)
[ ] 529(a)

C Book value of all assets at end of year **2,225,602**

Print or Type

Name of organization ([ ] Check box if name changed and see instructions.)
Richmond Gay Community Foundation

Number, street, and room or suite no. If a P.O. box, see instructions.
1407 Sherwood Avenue

City or town, state, and ZIP code
Richmond VA 23220

D Employer identification number (Employees' trust, see instructions.)
31-1669279

E Unrelated business activity codes (see instructions)
453000

F Group exemption number (see instructions) u

G Check organization type u [X] 501(c) corporation [ ] 501(c) trust [ ] 401(a) trust [ ] Other trust

H Describe the organization's primary unrelated business activity.
u **Rental Income: Debt Financed Property**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? u [ ] Yes [X] No
If "Yes," enter the name and identifying number of the parent corporation.
u

J The books are in care of u **William A. Harrison** Telephone number u **804-622-4646**

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances c Balance u	1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from partnerships and S corporations (attach statement)	5			
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7	5,704	2,352	3,352
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10	Exploited exempt activity income (Schedule I)	10			
11	Advertising income (Schedule J)	11			
12	Other income (see instructions; attach statement)	12			
13	**Total.** Combine lines 3 through 12	13	5,704	2,352	3,352

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions.) (except for contributions, deductions must be directly connected with the unrelated business income)

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach statement)		18	
19	Taxes and licenses		19	
20	Charitable contributions (see instructions for limitation rules)		20	
21	Depreciation (attach Form 4562)	21		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	22b	0
23	Depletion		23	
24	Contributions to deferred compensation plans		24	
25	Employee benefit programs		25	
26	Excess exempt expenses (Schedule I)		26	
27	Excess readership costs (Schedule J)		27	
28	Other deductions (attach statement)		28	
29	**Total deductions.** Add lines 14 through 28		29	
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	3,352
31	Net operating loss deduction (limited to the amount on line 30)		31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32	3,352
33	Specific deduction (generally $1,000, but see line 33 instructions for exceptions)		33	1,000
34	**Unrelated business taxable income.** Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		34	2,352

Part III Tax Computation

35	**Organizations taxable as corporations** (see instructions for tax computation). Controlled group members (sections 1561 and 1563) check here u ☐ **See instructions** and:		
a	Enter your share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order): **(1)** $ **(2)** $ **(3)** $		
b	Enter organization's share of: **(1)** Additional 5% tax (not more than $11,750) $		
	(2) Additional 3% tax (not more than $100,000) $		
c	Income tax on the amount on line 34	35c	353
36	**Trusts taxable at trust rates** (see instructions for tax computation). Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	36	
37	**Proxy tax** (see instructions)	37	
38	Alternative minimum tax	38	
39	**Total.** Add lines 37 and 38 to line 35c or 36, whichever applies	39	353

Part IV Tax and Payments

40a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a			
b	Other credits (see instructions)	40b			
c	General business credit. Attach Form 3800 (see instructions)	40c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	40d			
e	**Total credits.** Add lines 40a through 40d			40e	
41	Subtract line 40e from line 39			41	353
42	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (att. stmt.)			42	
43	**Total tax.** Add lines 41 and 42			43	353
44a	Payments: A 2011 overpayment credited to 2012	44a			
b	2012 estimated tax payments	44b			
c	Tax deposited with Form 8868	44c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	44d			
e	Backup withholding (see instructions)	44e			
f	Credit for small employer health insurance premiums (Attach Form 8941)	44f	2,518		
g	Other credits and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total u	44g			
45	**Total payments.** Add lines 44a through 44g			45	2,518
46	Estimated tax penalty (see instructions). Check if Form 2220 is attached u ☐			46	
47	**Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed u			47	
48	**Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid u			48	2,165
49	Enter the amount of line 48 you want: Credited to 2013 estimated tax u Refunded u			49	2,165

Part V Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here u		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year u $		

Schedule A – Cost of Goods Sold. Enter method of inventory valuation u

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	**Cost of goods sold.** Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a	Additional sec. 263A costs (attach stmt.)	4a					
b	Other costs (attach statement)	4b					
5	**Total.** Add lines 1 through 4b	5					

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 taxpayer) is based on all information of which preparer has any knowledge.

u Signature of officer | Date | u President (Title)

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check X if self-employed	PTIN
Steven P. Walls	Steven P. Walls	07/10/13		P00609162

Firm's name } Steve Walls & Assoc., PLLC — Firm's EIN } 26-4555225

Firm's address } 11541 Nuckols Rd, Ste A, Glen Allen, VA 23059 — Phone no. 804-270-0784

DAA

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1. Description of property
(1) N/A
(2)
(3)
(4)

	2. Rent received or accrued		
	(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(1)			
(2)			
(3)			
(4)			
Total		Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) u

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . u

Schedule E – Unrelated Debt-Financed Income (see instructions)

	1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property Stmt 1 — (a) Straight line depreciation (attach statement)	(b) Other deductions (attach statement)
(1)	Vending	16,126		6,651
(2)				
(3)				
(4)				

	4. Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	5. Average adjusted basis of or allocable to debt-financed property (attach statement)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)	1,467	4,148	35.37 %	5,704	2,352
(2)			%		
(3)			%		
(4)			%		
	See Statement 2	See Statement 3		Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Totals . . . u				5,704	2,352

Total dividends-received deductions included in column 8 . . . u

Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross inc.	6. Deductions directly connected with income in column 5
(1) N/A					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals . . . u				

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	**2.** Amount of income	**3.** Deductions directly connected (attach statement)	**4.** Set-asides (attach statement)	**5.** Total deductions and set-asides (col. 3 plus col.4)
(1) N/A				
(2)				
(3)				
(4)				
Totals . . . . . u	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	**2.** Gross unrelated business income from trade or business	**3.** Expenses directly connected with production of unrelated business income	**4.** Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	**5.** Gross income from activity that is not unrelated business income	**6.** Expenses attributable to column 5	**7.** Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals . . . . . u	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

Schedule J – Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	**2.** Gross advertising income	**3.** Direct advertising costs	**4.** Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	**5.** Circulation income	**6.** Readership costs	**7.** Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)) . . u						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	**2.** Gross advertising income	**3.** Direct advertising costs	**4.** Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	**5.** Circulation income	**6.** Readership costs	**7.** Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals from Part I						
Totals, Part II (lines 1-5) . . . . . u	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	**2.** Title	**3.** Percent of time devoted to business	**4.** Compensation attributable to unrelated business
(1) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 . . . . . u			

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

u See separate instructions. u Attach to your tax return.

OMB No. 1545-0172

2012

Attachment Sequence No. 179

Name(s) shown on return: Richmond Gay Community Foundation

Identifying number: 31-1669279

Business or activity to which this form relates: Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,054
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	59,362

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	6,690
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here u ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,053	5.0	HY	200DB	210
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	67,316
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

There are no amounts for Page 2

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Form **8941**

Department of the Treasury
Internal Revenue Service

Credit for Small Employer Health Insurance Premiums

u Attach to your tax return.

u Information about Form 8941 and its separate instructions is at www.irs.gov/form8941.

OMB No. 1545-2198

2012

Attachment Sequence No. **63**

Name(s) shown on return	Identifying number
Richmond Gay Community Foundation	31-1669279

1a	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1a	34
b	Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a (see instructions)	1b	
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	13
3	Average annual wages you paid for the tax year (see instructions). If you entered $50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	34,000
4	Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (see instructions)	4	36,276
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	22,894
6	Enter the **smaller** of line 4 or line 5	6	22,894
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	5,724
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	4,579
9	If line 3 is $25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	2,518
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	
11	Subtract line 10 from line 4. If zero or less, enter -0-	11	36,276
12	Enter the **smaller** of line 9 or line 11	12	2,518
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	5
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	5
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	2,518
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19	Enter the amount you paid in 2012 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	40,990
20	Tax-exempt small employers, enter the **smaller** of line 16 or line 19 here and on Form 990-T, line 44f	20	2,518

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Federal Statements

Statement 1 - Form 990-T, Schedule E, Column 3b - Other Deductions

Description	Deduction
Vending	$
Cost of Goods Sold	6,651
Total	6,651

Statement 2 - Form 990-T, Schedule E, Column 4 - Average Acquisition Debt

Description	Deduction
Vending	
Sum of Debt Outstanding at First of Each Month	17,602
Divided by Total Number of Months Property Held	12
Average Acquisition Debt	1,467

Statement 3 - Form 990-T, Schedule E, Column 5 - Average Adjusted Basis

Description	Deduction
Vending	
Adjusted Basis on First Day Property Was Held	4,626
Adjusted Basis on Last Day Property Was Held	3,669
	8,295
Divided by 2	2
Average Adjusted Basis	4,148

Forms **990 / 990-PF**

Mortgages and Other Notes Payable

2012

For calendar year 2012, or tax year beginning , and ending

Name: **Richmond Gay Community Foundation**

Employer Identification Number: **31-1669279**

Form 990, Part X, Line 23 - Additional Information

	Name of lender	Relationship to disqualified person
(1)	SunTrust Mortgage	None
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)	1,358,117	02/13/09	02/15/14	Monthly Payments of $9,444	5.550
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

	Security provided by borrower	Purpose of loan
(1)	Deed of Trust on Real Estate	Mortgage
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	N/A	1,245,246	1,201,057
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals		1,245,246	1,201,057

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Interest on accounts	$ 241		14	VA		
Total	$ 241					

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Consultants	$ 7,735	$ 1,628	$ 6,107	$
Total	$ 7,735	$ 1,628	$ 6,107	$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Taxes and Licenses	$ 17,896	$ 16,285	$ 895	$ 716
Event Expenses	8,217			8,217
Other	3,418	1,333	1,759	326
Copying/Printing	3,288	1,903	333	1,052
Amortization	2,923	2,660	146	117
Total	$ 35,742	$ 22,181	$ 3,133	$ 10,428

Schedule A, Part III, Line 10b

Description	Amount
Vending	$ 3,352
Less: Deductions	-1,000
Less: Taxes	-353
Total	$ 1,999

Federal Statements

Bingo

Other Direct Fundraising or Gaming Expenses

Description	Amount
Bank Fees	$ 1,710
Caller	9,700
Coffee	4,621
Copying	2,372
Food - Vending	2,501
Advertising	6,163
Janitorial	440
Security	21,644
Misc Supplies	5,355
Food	13,653
Under/over	12,024
Game supplies	47,560
Computer game rentals	145,272
Raffle Supplies	501
Gaming fees	18,354
Total	$ 291,870

Federal Statements

Instants

Cash prizes

Description	Amount
Cash Prizes	$ 520,397
Total	$ 520,397

Federal Statements

Bingo

Cash prizes

Description		Amount
Called Games	$	475,967
Raffles		73,454
Door		16,397
Less: Noncash		-1,246
Total	$	564,572

FORM 500

Department of Taxation
P.O. Box 1500
Richmond, VA 23218-1500

2012 Virginia Corporation Income Tax Return

Official Use Only

FISCAL or **SHORT** Year Filer: **Beginning Date** ______ ; **Ending Date** ______

Preparer's FEIN, PTIN or SSN 26-4555225 ☐ **Short Year Return** ☐ **Change in Accounting Period**

By checking the box to the right, I (we) authorize the Department of Taxation to discuss this return with the undersigned preparer. à ☒

Federal Employer ID Number: 31-1669279	**Check if:**
Name: Richmond Gay Community Center	☐ **Initial Filer** ☐ **Name Change**
Physical Address: 1407 Sherwood Avenue	☐ **Physical Address Change** ☐ **Mailing Address Change**
Physical City or Town: Richmond	State: VA ZIP Code: 23220
Mailing Address (if different from Physical Address):	Entity Type Code: NZ
City Or Town: State:	ZIP Code: NAICS: 813000
Date Incorporated: 09/01/1999 State or Country of Incorporation: Virginia	Description of Business Activity: Unrelated Bus Inc

Check Applicable Boxes

- ☐ **Consolidated - Sch 500AC Attached**
- ☐ **Combined - Sch 500AC Attached**
- ☐ **Change in Filing Status**
- ☐ **Multistate Sch 500A Attached**
- ☐ **Schedule 500AB Attached**
- ☒ **Nonprofit Corporation**

Final Return

☐ **Final Return** - Check here and applicable boxes below.
- ☐ **Withdrawn**
- ☐ Dissolved-No longer liable for tax
- Dissolved Date ______
- ☐ Merged
- Merged Date ______
- Merged FEIN # ______
- ☐ S Corp Effective ______

Corporate Telecommunications Company

Enter amount from Form 500T, Line 7: .00

Noncorporate Telecommunications Company Check box and enter amount from Form 500T, Line 10 ☐ .00

Electric Supplier Company

Enter amount from Sch 500EL, Line 7 or 14: .00

Amended Return

Complete Form 500 and Schedule 500ADJ. Attach an explanation of changes to income and modifications.

DO NOT FILE THIS FORM TO CARRY BACK A NET OPERATING LOSS. File Form 500NOLD.

- ☐ **Amended Return - Check here and other applicable boxes.**
- ☐ **Federal Audit - Attach copy of IRS final determination**
- ☐ **Schedule 500A Changes**
- ☐ **Schedule 500ADJ Changes**
- ☐ **Nonrefundable or Refundable Credit Change**
- ☐ **Schedule 500AB Changes**
- ☐ **Capital Loss Carryback**
- ☐ **Other-Attach Explanation**

Questions and Related Information

A Have you made any payments to an affiliated corporation or a related individual or other related entity for interest, royalties or other expenses related to intangible property (patents, trademarks, copyrights and similar intangible property)? If yes, complete and attach Schedule 500AB. **Enter Exception amount from Schedule 500AB, Line 8** .00

B **Coalfield Employment Enhancement Tax Credit earned from Form 306, Line 11** .00

C If a net operating loss deduction was claimed in computing federal taxable income on the U.S. Corporation Income Tax Return, provide the requested information. If NOL results from merger, enter below the FEIN of company generating NOL prior to merger date.

FEIN ______

(If there are NOLs for more than one year, attach a schedule)

(1) Year of loss ______
(2) Federal NOL ______
(3) Percent of federal NOL used this year ______ %

D If Pass-Through Entity Withholding is claimed, enter the number of Schedule VK-1s and complete and attach Schedule 500ADJ, Page 2. ______

E Has your federal income tax liability been redetermined with the IRS and finalized for any prior year(s) that has not previously been reported to the Virginia Department of Taxation? If Yes, provide the years. Year(s) ______

E Location of the Corporation's books 1407 Sherwood Avenue Richmond VA 23220

Contact for Corporation's books Dia Idleman Contact Telephone Number 804-622-4646

Richmond Gay Community Center

2012 Virginia
Form 500

Federal Employer ID Number 31-1669279

INCOME

1	Federal taxable income (from attached federal return)	1	2,352 .00
2	Total Additions from Schedule 500ADJ, Section A, Line 7	2	.00
3	Total (add Lines 1 and 2)	3	2,352 .00
4	Total Subtractions from Schedule 500ADJ, Section B, Line 10	4	.00
5	Balance (subtract Line 4 from Line 3)	5	2,352 .00
6	Savings and Loan Association's Bad Debt Deduction (see Instructions)	6	.00
7	**Virginia Taxable Income** (subtract Line 6 from Line 5)	7	2,352 .00

TAX COMPUTATION

8	**Multistate Corporation -** If business conducted within and without Virginia (Multistate Corporation), attach Schedule 500A and complete Lines 8(a) through 8(d). If entire business conducted in Virginia, skip to Line 9.		
	(a) Income subject to Virginia tax from Schedule 500A, Section B, Line 3(j)	8(a)	.00
	(b) Apportionment factor from Schedule 500A, Section B, Line 1 or Line 2(g)	8(b)	%
	(c) Nonapportionable investment function income from Schedule 500A, Section B, Line 3(c)	8(c)	.00
	(d) Nonapportionable investment function loss from Schedule 500A, Section B, Line 3(e)	8(d)	.00
9	**Income tax** [6% of Line 7 or 6% of Line 8(a)]	9	141 .00

PAYMENTS AND CREDITS

10	Nonrefundable Tax Credits: Enter the amount from Schedule 500CR, Part XXX, Line 134	10	0 .00
11	Adjusted Corporate Tax (subtract Line 10 from Line 9)	11	141 .00
12	2012 estimated Virginia income tax payments including overpayment credit from 2011	12	.00
13	Extension payment	13	.00
14	Refundable Tax Credits from Schedule 500CR, Part XXXIV, Line 142	14	.00
15	Pass-Through Entity total withholding from Schedule 500ADJ, Section D	15	.00
16	**Total payments and credits** (add Lines 12 through 15)	16	.00

REFUND OR TAX DUE

17	Tax owed (if Line 11 is greater than Line 16, subtract Line 16 from Line 11)	17	141 .00
18	Penalty (see Instructions)	18	8 .00
19	Interest (see Instructions)	19	1 .00
20	Additional charge from Form 500C, Line 17 (attach Form 500C)	20	.00
21	**Total due** (add Lines 17 through 20).	21	150 .00
22	Overpayment (if Line 16 is greater than Line 11, subtract Line 11 from Line 16)	22	.00
23	Amount to be credited to 2013 estimated tax	23	.00
24	**Amount to be refunded** (subtract Line 23 from Line 22)	24	.00

Mail this return to the Virginia Department of Taxation, P. O. Box 1500, Richmond, Virginia 23218-1500 on or before the fifteenth day of the fourth month (15th day of the sixth month for nonprofit corporations) following the close of the taxable year. Make checks payable to the Virginia Department of Taxation.

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act, of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

(Date)	(Signature of Officer)	President (Title)
07/08/13 (Date)	Steven P. Walls 804-270-0784 — Preparer's Name, Firm Name and Phone Number	Steve Walls & Assoc., PLLC 11541 Nuckols Rd, Ste A Glen Allen, VA 23059 (Address)

Approved Vendor Code 1022 **IMPORTANT: INCLUDE A COPY OF YOUR FEDERAL RETURN WITH THIS RETURN**

2012 Virginia Schedule 500FED

Schedule of Federal Line Items

Name as shown on Virginia return: Richmond Gay Community Center

Federal Employer ID Number: 31-1669279

Form 1120-Deductions and Taxable Income

1.	Domestic Production Activities Deduction	1	.00
2.	Federal Taxable income before NOL and Special Deductions	2	2,352 .00
3.	Net Operating Loss Deduction	3	.00
4.	Special Deductions	4	.00
5.	Federal Taxable Income after NOL and Special Deductions	5	2,352 .00

Form 1120, Schedule C-Dividends and Special Deductions

6.	Subpart F Income	6	.00
7.	Foreign Dividend Gross-Up	7	.00

Form 1120, Schedule K or M-3

8.	Tax Exempt Interest	8	.00

Form 5884

9.	Salaries and Wages not deducted due to the WOTC	9	.00

Form 4562-Special Depreciation Allowance and Other Depreciation

10.	Special depreciation allowance for qualified property placed in service during the tax year	10	.00
11.	Property subject to 168(f)(1) election	11	.00
12.	Other depreciation	12	.00

Form 1118, Schedule A, Income or Loss Before Adjustments-Gross Income or Loss

13.	Total: Deemed Dividends (Exclude Gross-up)	13	.00
14.	Total: Deemed Dividend (Gross-up)	14	.00
15.	Total: Other Dividends (Exclude Gross-up)	15	.00
16.	Total: Other Dividends (Gross-up)	16	.00
17.	Total: Interest	17	.00
18.	Total: Gross Rents, Royalties, and License Fees	18	.00
19.	Total: Gross Income from Performance of Services	19	.00
20.	Total: Other	20	.00
21.	Total: Total Gross Income or Loss from Outside The U.S.	21	.00

Form 1118, Schedule A, Income or Loss Before Adjustments-Deductions

22.	Total: Definitely Allocable-Rental, Royalty, and Licensing Expenses-Depreciation, Depletion, and Amortization	22	.00
23.	Total: Definitely Allocable-Rental, Royalty, and Licensing Expenses-Other Expenses	23	.00
24.	Total: Definitely Allocable-Expenses Related to Gross Income From Performance of Services	24	.00
25.	Total: Definitely Allocable-Other Definitely Allocable Deductions	25	.00
26.	Total: Total Definitely Allocable Deductions	26	.00
27.	Total: Apportioned Share of Deductions Not Definitely Allocable	27	.00
28.	Total: Net Operating Loss Deduction	28	.00
29.	Total: Total Deductions	29	.00

Form 1118, Schedule A, Income or Loss Before Adjustments-Total Income

30.	Total: Total Income or (Loss) Before Adjustments	30	.00

Attach Schedule 500FED to Your Virginia Corporation Return, Form 500