

# Short Form Return of Organization Exempt From Income Tax

2010

Open to Public Inspection

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

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
- All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

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

Department of the Treasury  
Internal Revenue Service

**A** For the 2010 calendar year, or tax year beginning \_\_\_\_\_, 2010, and ending \_\_\_\_\_, 20

<b>B</b> Check if applicable:	<b>C</b> Name of organization <b>GSGRA BAY AREA CHAPTER</b>	<b>D</b> Employer identification number <b>94-3135087</b>
<input type="checkbox"/> Address change	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite	<b>E</b> Telephone number <b>415-561-9228</b>
<input type="checkbox"/> Name change	<b>PO BOX 14126</b>	<b>F</b> Group Exemption Number ▶
<input type="checkbox"/> Initial return	City or town, state or country, and ZIP + 4 <b>SAN FRANCISCO, CA 94114</b>	
<input type="checkbox"/> Terminated	<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____	
<input type="checkbox"/> Amended return	<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
<input type="checkbox"/> Application pending	<b>I</b> Website: ▶ <b>WWW.BAYAREARODEO.COM &amp; WWW.BESTBUCKINTHEBAY.COM</b>	
<b>J</b> Tax-exempt status (check only one) – <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>K</b> Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.		
<b>L</b> Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ <span style="float: right;">▶ \$ <b>38,090.00</b></span>		

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)  
Check if the organization used Schedule O to respond to any question in this Part I

	Description	Code	Amount
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	<b>590.00</b>
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	<b>37,500.00</b>
	<b>3</b> Membership dues and assessments	<b>3</b>	
	<b>4</b> Investment income	<b>4</b>	
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b> Gaming and fundraising events		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	
<b>c</b> Less: direct expenses from gaming and fundraising events	<b>6c</b>		
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>		
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b> Less: cost of goods sold	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b> Other revenue (describe in Schedule O)	<b>8</b>		
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	<b>38,090.00</b>	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O)	<b>10</b>	<b>0</b>
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	<b>36,883.00</b>
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	<b>3,876.00</b>
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	<b>1,347.00</b>
	<b>16</b> Other expenses (describe in Schedule O)	<b>16</b>	
<b>17</b> <b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	<b>42,106.00</b>	
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	<b>4,016.00</b>
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	<b>19,984.00</b>
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	<b>-23600.00</b>
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	<b>400.00</b>

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**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V.

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .		✓
<b>34</b>	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .		✓
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
<b>a</b>	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		✓
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)? . . . . .		
<b>35a</b>			✓
<b>35b</b>			
<b>36</b>	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		✓
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		✓
<b>37b</b>			✓
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .		✓
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .		
<b>38b</b>			
<b>39</b>	Section 501(c)(7) organizations. Enter:		
<b>a</b>	Initiation fees and capital contributions included on line 9 . . . . .		
<b>39a</b>			
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities . . . . .		
<b>39b</b>			
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
<b>b</b>	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	✓	
<b>40b</b>		✓	
<b>c</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ <u>-23,600.00</u>		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
<b>e</b>	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .		✓
<b>40e</b>			✓
<b>41</b>	List the states with which a copy of this return is filed. ▶ _____		
<b>42a</b>	The organization's books are in care of ▶ <u>Travis Gardner</u> Telephone no. ▶ <u>415.216.8118</u> Located at ▶ <u>1411 San Jose Ave, Concord CA (Note past Treasurer destroyed records)</u> ZIP + 4 ▶ <u>94518</u>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		✓
<b>42b</b>			✓
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .		✓
<b>42c</b>			✓
	If "Yes," enter the name of the foreign country: ▶ _____		
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
<b>44a</b>	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
<b>b</b>	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
<b>44b</b>			✓
<b>c</b>	Did the organization receive any payments for indoor tanning services during the year? . . . . .		✓
<b>44c</b>			✓
<b>d</b>	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		
<b>44d</b>			

		<b>Yes</b>	<b>No</b>
<b>45</b>	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	<b>45</b>	<input checked="" type="checkbox"/>
<b>a</b>	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	<b>45a</b>	<input checked="" type="checkbox"/>
<b>46</b>	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<b>46</b>	<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		<b>Yes</b>	<b>No</b>
<b>47</b>	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>47</b>	<input checked="" type="checkbox"/>
<b>48</b>	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>48</b>	<input checked="" type="checkbox"/>
<b>49a</b>	Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," was the related organization a section 527 organization?	<b>49b</b>	<input type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

**f** Total number of other employees paid over \$100,000

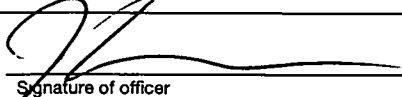
**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A  **Yes**  **No**

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.

<b>Sign Here</b>		<u>7/29/2011</u>
	Signature of officer	Date
	<b>Travis Gardner - Treasurer</b>	
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no			

May the IRS discuss this return with the preparer shown above? See instructions  **Yes**  **No**

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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ Complete if the organization answered  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

**Open To Public Inspection**

Name of the organization

**GSGRA BAY AREA CHAPTER**

Employer identification number

**94-3135087**

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)	Jeffery Harper - Past Treasurer	Embezzlement - see information on Schd L & O		✓
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

	(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
		To	From			Yes	No	Yes	No	Yes	No
		(1)									
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
<b>Total</b> . . . . . ▶					\$						

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

GSGRA-Bay Area Chapter has reported a loss of \$23,600.00 for the year of 2010. This loss is believed to be the results of embezzlement on the part of Mr. Jeffery Harper, who at the time was a member of the Board of Directors, serving as the Treasurer. GSGRA-BAC has reported the loss to San Francisco Police Dept. , a report was filed on 12/27/2010 - report #101188614.

Mr. Harper at the time was also employed by a company called "ADSOVO", he has also reportedly embezzled from that company as well.

He took several checks valuing at \$20,500.00 from that company and deposited them (without the approval or knowlege of the GSGRA-BAC Board of Directors) in to the GSGRA-BAC banking accounts and also without approval or knowledge of BAC Board Members spent or used those funds for personal use / gain. That \$20,500.00 is not reported as a loss to GSGRA-BAC, we are assuming "ADSOVO" corp will report those funds on their own taxes. GSGRA-BAC is reporting for our own losses \$23,600.00.

Mr, Harper without the approval and knowledge of rest of Board of Directors, went to our Bank and changed banking address; requested and received an ATM card that he used for personal and unauthorized expense; falsified chapter records including banking statements and monthly reports; went to the bank and signed counter checks made out to himself (unauthorized); signed unauthorized checks multiple times to have the bank process the funds made out to himself; forged the GSGRA-BAC Presidents signature on checks made out to himself.

During the process of reporting these issues to San Francisco Police Department. We were also informed that Mr. Harper is wanted in 2 additional States for the same type of activity. Total loss of funds to GSGRA-BAC as a result of Mr. Jeffery Harper is \$23,600.00

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**GSGRA BAY AREA CHAPTER**

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

Employer identification number

**94-3135087**

GSGRA-BAC experienced an embezzlement and reported this to San Francisco Police Department on Dec 27th, 2010. The Incident Report is 101188614, this was reported by the Chapter President at the time - Chieko Tomasulo. Ms. Tomasulo reported and provided information that points to the person of interest which was the Treasurer at the time Mr. Jeffrey Harper. During the investigation it was also discovered that Mr. Harper embezzled funds from the company he was employed by - ADSOVO Corp. PO BOX 77741 San Francisco, CA 94107.

ADSOVO Corp has also reported the embezzlement to SFPD case number 101154427, amount reported we are told was \$84,302.89. Of that \$84,302.89, Mr. Harper had deposited funds (via stolen checks) in to the GSGRA-BAC bank accounts. This money was wrongfully and unknowingly deposited, the amount via several checks was \$20,500.00. The GSGRA-BAC Board of Directors minus Mr. Harper had no knowledge of these transactions. We assume that ADSOVO Corp is reporting their losses which includes that \$20,500.00 (those funds are not reported anywhere on these tax forms) GSGRA-BAC reports a total theft of \$23,600.00 in our 2010 taxes.

GSGRA-BAC has attempted to recreate our records to report as accurate as possible our taxes. However, as a result of Mr. Harper leaving the area unexpectedly, we are not custody of all our financial receipts. We have compiled our tax information based on Banking Records, and budget information that we know to be true and accurate.

While reporting the embezzlement to SFPD, we were then informed that Mr. Harper has outstanding warrants for his arrest in two other States, for the same type of activity. It is our understanding he is currently in the Buffalo New York area.

Our expense details for line 13 are as follows: Stock Contractor = 9500.00, Vet = 1000.00, Arena Fee's = 11,018.00 , Showers & Portable Toilets 9,000.00, Ambulance 1,000.00, Transportation & Hotels 5365.00

Our expense details for line 14 include storage units rentals for the year,

Our expense details for line 15 include printed marketing materials, postal charges for awards not claimed - business related mailouts.

Embezzlement amount as seen on line 20 of the 990ez = 23,600.00

I have supplied accuract information to the best of my abilities. Sadly as a result of the embezzlement much of our records are missing. As a business and a current member of the Board of Directors, I have taken it upon myself to put into place safe guards that should prevent and or reduce the abilities of someone from doing this again in the future.

Name of the organization

Employer identification number

Area with horizontal dashed lines for providing details.