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990-PF

Department of the Treasury

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052 2009

Internal Revenue Service 03-31 ,20 10 04-01 , 2009, and ending For calendar year 2009, or tax year beginning Initial return of a former public charity Final return G Check all that apply Initial return Amended return Address change Name change A Employer identification number Name of foundation Use the IRS label. 54-1592805 Virginia Beach Lifeguard Assc Inc Otherwise. B Telephone number (see page 10 of the instructions) Number and street (or P O box number if mail is not delivered to street address) Room/suite print 1804 Arctic Ave or type. City or town, state, and ZIP code See Specific C If exemption application is pending, check here Instructions. Virginia Beach, VA 23451 D 1. Foreign organizations, check here Foreign organizations meeting the 85% test, check here and attach computation H Check type of organization X Section 501(c)(3) exempt private foundation Other taxable private foundation Section 4947(a)(1) nonexempt charitable trust E If private foundation status was terminated under section 507(b)(1)(A), check here X Cash J Accounting method Accrual Fair market value of all assets at end of year (from Part II, col (c), Other (specify) F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here line 16) ▶ \$ 3,387 (Part I, column (d) must be on cash basis) (d) Disbursements Part I | Analysis of Revenue and Expenses (The total of (a) Revenue and (b) Net investment for chantable (c) Adjusted net amounts in columns (b), (c), and (d) may not necessarily equal expenses per purposes іпсоте income books the amounts in column (a) (see page 11 of the instructions)) (cash basis only) Contributions, gifts, grants, etc., received (attach schedule) Check ► X if the foundation is not required to attach Sch B Interest on savings and temporary cash investments 3 Dividends and interest from securities h Net rental income or (loss) Net gain or (loss) from sale of assets not on line 10 · · · · · Gross sales price for all assets on line 6a Capital gain net income (from Part IV, line 2) - - - - - - -Net short-term capital gain Income modifications - - - -10a Gross sales less returns and allowances Less Cost of goods sold · · · · · · C Other income (attach schedule) STM106 36,930 36,930 11 Total. Add lines 1 through 11 · · · · · · · · · · · · · · · · 36,935 36,930 12 13 Compensation of officers, directors, trustees, etc · · · · · 14 A 15 634 16a APR 0 4 2011 8 Oi b Other professional fees (attach schedule) - - - - - - - -17 Interest 18 Taxes (attach schedule) (see page 14 of the instructions) 19 Depreciation (attach schedule) and depletion 20 g e 21 Travel, conferences, and meetings 22 Printing and publications STM103 23 39,023 32,323 Other expenses (attach schedule) - - - -24 Total operating and administrative expenses. 39,023 Add lines 13 through 23 · · · · · · · · · · · · 32.323 25 Contributions, gifts, grants paid 39,023 Total expenses and disbursements. Add lines 24 and 25 32,323 26 27 Subtract line 26 from line 12 (2,088)Excess of revenue over expenses and disbursements Net investment income (if negative, enter -0-) Adjusted net income (if negative, enter -0-) 36,930 Form 990-PF (2009)

Б.	art II	Balance Sheets Attached schedules and amounts in the description column	Beginning of year	E	End of	year	
	art II	should be for end-of-year amounts only (See instructions)	(a) Book Value	(b) Book Value		(c) Fair Market	√alue
	1	Cash - non-interest-bearing	5,475	3,3	87		3,387
	2	Savings and temporary cash investments				_	
	3	Accounts receivable >					* * * *
		Less allowance for doubtful accounts					
	4	Pledges receivable					
		Less allowance for doubtful accounts	- 1		- [
	5	Grants receivable · · · · · · · · · · · · · · · · · · ·					
	6	Receivables due from officers, directors, trustees, and other					
		disqualified persons (attach schedule) (see page 16 of the					
Α		instructions) · · · · · · · · · · · · · · · · · · ·					
s	7	Other notes and loans receivable (attach schedule)					
S	'	Less allowance for doubtful accounts			1		
e t	8	Inventories for sale or use · · · · · · · · · · · · · · · · · · ·					
s	1				\dashv		
	9	Prepaid expenses and deferred charges			\dashv		
		Investments - U S and state government obligations (attach schedule)					
		Investments - corporate stock (attach schedule)		1			
		Investments - corporate bonds (attach schedule)					
	11	Investments - land, buildings, and equipment basis					
		Less accumulated depreciation (attach schedule)				ļ	
	12	Investments - mortgage loans • • • • • • • • • • • • • • • • • • •		Sep			
	13	Investments - other (attach schedule) - · · · · · · · · · · · · · · · · · ·]		
	14	Land, buildings, and equipment basis		× ·			
		Less accumulated depreciation (attach schedule)					
	15	Other assets (describe ▶)					
	16	Total assets (to be completed by all filers - see the					
	1	instructions Also, see page 1, item I)	5,475	3,3	87	:	3,387
L	17	Accounts payable and accrued expenses					
i a	18	Grants payable					
þ	19	Deferred revenue · · · · · · · · · · · · · · · · · · ·			\neg		
1	20	Loans from officers, directors, trustees, and other disqualified persons	, <u>, , , , , , , , , , , , , , , , , , </u>				
į	21	Mortgages and other notes payable (attach schedule)				,	
i	22	Other liabilities (describe)					
e s	23	Total liabilities (add lines 17 through 22)	·		0		
-	+20	Foundations that follow SFAS 117, check here X					
		and complete lines 24 through 26 and lines 30 and 31.				7	
N -	24	Unrestricted	5,475	3,3	107		
е [Temporarily restricted • • • • • • • • • • • • • • • • • • •	3,473	3,3			
t n	25						
d	26	Permanently restricted					
A		Foundations that do not follow SFAS 117, check here					
S B	1	and complete lines 27 through 31.					
eî	27	Capital stock, trust principal, or current funds • • • • • • • • • • • • • • • • • • •					
t a		Paid-in or capital surplus, or land, bldg , and equipment fund ••••					
**	29	Retained earnings, accumulated income, endowment, or other funds					
c _ e	30	Total net assets or fund balances (see page 17 of the					
rs		instructions) · · · · · · · · · · · · · · · · · · ·	5,475	3,3	87		
•	31	Total liabilities and net assets/fund balances (see page 17	-				
		of the instructions)	5,475	3,3	87		,
P	art III	Analysis of Changes in Net Assets or Fund Balance	ces				
		net assets or fund balances at beginning of year - Part II, column (a), line					
		f-year figure reported on prior year's return)			1		5,475
2	Enter	amount from Part I, line 27a · · · · · · · · · · · · · · · · · · ·			2		(2,088)
				•	3	·	_,,,,,,,
		nes 1, 2, and 3 · · · · · · · · · · · · · · · · · ·			4		3,387
		eases not included in line 2 (itemize)			5	-	-,, -
		net assets or fund balances at end of year (line 4 minus line 5) - Part II, o	column (h) line 30		6	 	3,387
	rotal	net assets of fund parances at end of year (line 4 minus line 5) - Part II, C	Joidini (D), line 30 · · ·		0		, 50 /

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	the kind(s) of property sold (e.g., real estate, ouse, or common stock, 200 shs MLC Co.)		(b) How acquired P-Purchase D-Donation	(c) Date acquired (yr , mo , day)	(d) Date sold (yr , mo , day)
1a					
b					
С					
d					
е					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or o plus expen			ain or (loss) (f) minus (g)
а					
b					
С			-		
d					
e		<u> </u>			
Complete only for assets show	ving gain in column (h) and owned b	by the foundation on	12/31/69		ol (h) gain minus
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess over col (j		col (k), but not Losses (i	less than -0-) or from col (h))
a					
b				<u> </u>	
С					
d					
е					
2 Capital gain net income or (ne	at capital loce)	so enter in Part I, lii enter -0- in Part I, lir	•	2	
3 Net short-term capital gain or	(loss) as defined in sections 1222(5) and (6)			
If gain, also enter in Part I, line	e 8, column (c) (see pages 13 and 1	7 of the instructions	;) · · •		
If (loss), enter -0- in Part I, line	8		3	3	
Part V Qualification U	nder Section 4940(e) for Re	educed Tax on	Net Investme	ent Income	
	e this part blank section 4942 tax on the distributable jualify under section 4940(e) Do not	• •	r in the base perio	d?	Yes No
1 Enter the appropriate amount	ın each column for each year, see p	age 18 of the instru	ictions before mal	ring any entries	
(a) Base penod years Calendar year (or tax year beginning in	(b) Adjusted qualifying distributions	Net value of n	(c) onchantable-use asset		(d) stribution ratio divided by col (c))
2008	14,6	527	7,8	384	1.855277
2007	15,7	724	2,	753	5.711587
2006	16,2	279	2,8	341	5.730025
2005	11,2	212	6,0	686	1.676937
2004	16,5	564	3,:	112	5.322622
2 Total of line 1, column (d) • •				2	20.296447
3 Average distribution ratio for t	he 5-year base period - divide the to	ital on line 2 by 5, o	r by the		
number of years the foundation	on has been in existence if less than	5 years • • • •		3	4.059289
4 Enter the net value of noncha	ritable-use assets for 2009 from Par	t X, line 5		- 4	4,629
5 Multiply line 4 by line 3 · · ·				5	18,790
6 Enter 1% of net investment in	come (1% of Part I, line 27b)			. 6	
7 Add lines 5 and 6 · · · · ·				7	18,790
8 Enter qualifying distributions f		• • • • • • • •		L	32,323
	than line 7, check the box in Part VI,				

54-1592805

Pa	rt VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instruc	tions)	
1a	Exempt operating foundations described in section 4940(d)(2), check here and enter "N/A" on line 1		
	Date of ruling or determination letter (attach copy of letter if necessary-see instructions)		
ь	Domestic foundations that meet the section 4940(e) requirements in Part V, check	- 	0
	here X and enter 1% of Part I, line 27b	, ,	.3
С	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of		
	Part I, line 12, col (b)		_
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) - 2		
3	Add lines 1 and 2		
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) - 4 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0 5		- 0
5 6	 	,	
a	Credits/Payments 2009 estimated tax payments and 2008 overpayment credited to 2009 6a	* * * *	*
b	Exempt foreign organizations - tax withheld at source 6b		
c	Tax paid with application for extension of time to file (Form 8868) · · · · · 6c	,	
d	Backup withholding erroneously withheld 6d		-
7	Total credits and payments Add lines 6a through 6d 7	ــ المناسب والمناف	
8	Enter any penalty for underpayment of estimated tax. Check here If Form 2220 is attached • • • • • 8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		
11	Enter the amount of line 10 to be Credited to 2010 estimated tax		
Pai	t VII-A Statements Regarding Activities		
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it	Yes	No
	participate or intervene in any political campaign?	1a	Х
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19		
	of the instructions for definition)?	1b	
	if the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials		2
	published or distributed by the foundation in connection with the activities		*
C	Did the foundation file Form 1120-POL for this year?	1c	
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year		
	(1) On the foundation		
е	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed		
	on foundation managers \$		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2	<u> </u>
_	If "Yes," attach a detailed description of the activities	· · · · · · · · · · · · · · · · · · ·	* ~
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of	2.	12.1
40	Incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes Old the foundation have unrelated business gross income of \$1,000 or more during the year?	3 4a	X
4a b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b	X
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5	Х
Ū	If "Yes," attach the statement required by General Instruction T		 ^-
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either		. 3
•	By language in the governing instrument, or	1 3	***
	By state legislation that effectively amends the governing instrument so that no mandatory directions that	, % 50×	4.3.
	conflict with the state law remain in the governing instrument?	6 X	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV ••	7 X	<u> </u>
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the		1.2.
	instructions) > VA	250	
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General		
	(or designate) of each state as required by General Instruction G? If "No," attach explanation	8b X	1 222 m - 327
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or	2 . 42	aža . A
	4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page	x xx. 7x4 7 3807	200
	27)? If "Yes," complete Part XIV	9	X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their		T -
	names and addresses · · · · · · · · · · · · · · · · ·	10	X

Forn	1990-PF(2009) Virginia Beach Lifeguard Assc Inc 54-15	92805	F	Page 5
Pa	rt VII-A Statements Regarding Activities (continued)			
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the			
•	meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	- 11		x _
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before			
	August 17, 2008?	. 12		_ X_
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	- 13	Х	
	Website address ▶ N/A	<u> </u>	1	L
14		7-491-1	178	
•		3451		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041-Check here			N
				_
_			_	_
Pa	rt VII-B Statements Regarding Activities for Which Form 4720 May Be Required	$\overline{}$	Tv	
	File Form 4720 if any Item is checked in the "Yes" column, unless an exception applies.	<u> </u>	Yes	No
1a	During the year did the foundation (either directly or indirectly)			1
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? · · · · · · L Yes X No	'		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a		*	<i>\$</i>
	disqualified person? · · · · · · · · · · · · · · · · · · ·	,		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? · · · · · Yes X No	' .		· .
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? · · · · · · L Yes X No	,	5	,
	(5) Transfer any income or assets to a disqualified person (or make any of either available for	-	,	~
	the benefit or use of a disqualified person)? • • • • • • • • • • • • • • • • • • •	,	Andrew V	4.2
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the			,
	foundation agreed to make a grant to or to employ the official for a period after		William A	~@·-
	termination of government service, if terminating within 90 days) · · · · · · · · · · · · · · · · · ·	,	100	
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations	1		
	section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? • • • • • •	- 1b		
	Organizations relying on a current notice regarding disaster assistance check here			
С	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that			
	were not corrected before the first day of the tax year beginning in 2009?	· 1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private		 	
	operating foundation defined in section 4942(j)(3) or 4942(j)(5))	7	, ,	1/2
а	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and		,,,	
_	6e, Part XIII) for tax year(s) beginning before 2009?	,	1 .	
	If "Yes," list the years , , ,		"	
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2)			
~	(relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to	<.**	, ,,,, %	
	all years listed, answer "No" and attach statement - see page 20 of the instructions)	. 2b		
	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here	- 20	146×22	<u> </u>
·	the provisions of section 4342(a)(2) are being applied to any of the years listed in 2a, list the years here	3,		*5.
2-	Did the foundation held more than a 20% direct as indirect interest in any business anterests.		\$ Au	
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
		'		
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or		,	,
	disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the			
	Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of		3	1
	the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the			
	foundation had excess business holdings in 2009)	- 3b	<u> </u>	<u> </u>
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? • • •	• 4a		Х
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its		L	
	charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	· 4b		lх

Pa	rt VII-B Statements Regarding Activitie	es for \	<u>Which Forr</u>	<u>n 4720</u>	<u>) May Be</u>	Reguii	red (co	ontinuea)		,	
5a	During the year did the foundation pay or incur any a	mount to	1						1,7.4	, ~	
	(1) Carry on propaganda, or otherwise attempt to inf	luence le	egislation (sect	ion 4945	ō(e))? · ·	• • •	Yes	X No	· *	*	
	(2) Influence the outcome of any specific public elec-	tion (see	section 4955)	, or to ca	arry on,		_	_			
	directly or indirectly, any voter registration drive?		• • • • • •	• • • •	• • • • •	• • •	Yes	X No	"	3^	
	(3) Provide a grant to an individual for travel, study,	or other :	sımılar purpose	es?	• • • • •		Yes	X No		1	
	(4) Provide a grant to an organization other than a cl	haritable	, etc , organiza	ition des	cribed in					- 3.	
	section 509(a)(1), (2), or (3), or section 4940(d)(2	?)? (see	page 22 of the	ınstruct	ions) · · ·		Yes	X No		25	
	(5) Provide for any purpose other than religious, cha	ritable, s	cientific, literar	y, or ed	ucational						۸,
	purposes, or for the prevention of cruelty to child	ren or an	ıımals? • •				Yes	X No		₹, ×¥,×,	۰ ۶
b	If any answer is "Yes" to 5a(1)-(5), did any of the tran	sactions	fail to qualify i	under the	e exceptions	describe	ed in	_	L 1	**	٠ .
	Regulations section 53 4945 or in a current notice reg	garding o	disaster assista	ance (se	e page 22 of	the inst	ructions)	?	5b		
	Organizations relying on a current notice regarding d	saster a	ssistance chec	k here			• • • ▶			,	
С	If the answer is "Yes" to question 5a(4), does the four	ndation o	claim exemptio	n from tl	he tax			_	\$ 7	,	. v,
	because it maintained expenditure responsibility for t	he grant	?				Yes	No	ž , , ,	· · · ·	
	If "Yes," attach the statement required by Regulations	s section	53 4945-5(d)							- "	, ,
6a	Did the foundation, during the year, receive any fund	s, directly	y or indirectly, t	to pay p	remiums				1) l	
	on a personal benefit contract?						Yes	X No		-	
b	Did the foundation, during the year, pay premiums, di	rectly or	indirectly, on a	a person	al benefit co	ntract?			6b		х
	if "Yes" to 6b, file Form 8870								~×	•	
7a	At any time during the tax year, was the foundation a	party to	a prohibited ta	x shelte	r transaction	? .	Yes	X No			
b	If yes, did the foundation receive any proceeds or have		•					• • • • •	7b		
Pa	rt VIII Information About Officers, Dire						s. High	ılv Paid	Emplo	ovee	S.
	and Contractors	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,				-, .	,		,,	-,
1 L	ist all officers, directors, trustees, foundation manag	ers and	their compens	sation (s	see page 22	of the in	struction	15).			
	(a) Name and address		e, and average		mpensation		Contributio		(e) Expe	nse acc	count.
	tay Name and address		rs per week ed to position	(If not	paid, enter -0-)		yee benefit erred compe			llowanc	
Tım	Gill	Presi					1				
Gani	net Run Virginia Beach, VA 23451		1		0			0			0
	ld Dierstein	Vice	President								
211	6th St Virginia Beach, VA 23451	}	2		0			0			0
	y Felch	Treas	urer								
-	Shoreham Ct, VA 23451		2		0			o			0
	Dowding	Secre	tary								
	Pinewood Drive, VA 23451		1		0			o			0
	compensation of five highest-paid employees (other	than tho	se included or	n line 1 ·	see page 23	of the i	nstructio	ons).			
11	none, enter "NONE."							•			
							(d) Contr	ibutions to			
	(a) Name and address of each employee paid more than \$50,000		(b) Title, and a hours per we		(c) Comper	sation	employed	e benefit	(e) Expe	nse acc	
	.,		devoted to pos		(,		compe		ouiei a	llowanc	es
NON	3										
											····
Total	number of other employees paid over \$50,000 · · ·	• • • •	• • • • • •				• • • •	🕞			
	or other omproject paid over woord								Form 90		

Part IX-D Summary of Frogram-Related investments (*** Page = 7 of the metaletical)	
Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3	

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Pa	<u>rt X</u> Minimum Investment Return (All domestic foundations must complete this part. Foreign four see page 24 of the instructions.)	ndations	š ,
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc.,	T. T	
•	purposes		
а	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	4,700
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	4,700
e	Reduction claimed for blockage or other factors reported on lines 1a and	8.	
•	1c (attach detailed explanation) · · · · · · · · · · · · · · · · · · ·	\$. *	
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d · · · · · · · · · · · · · · · · · ·	3	4,700
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of	 	
•	the instructions) · · · · · · · · · · · · · · · · · · ·	4	71
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4 • •	5	4,629
6	Minimum investment return. Enter 5% of line 5	6	231
	rt XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private op		
Га	foundations and certain foreign organizations check here	Clathig	
1	Minimum investment return from Part X, line 6	1	231
2a	Tax on investment income for 2009 from Part VI, line 5 · · · · · · · 2a		
b	Income tax for 2009 (This does not include the tax from Part VI) · · · · 2b		
c	Add lines 2a and 2b · · · · · · · · · · · · · · · · · ·	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1	3	231
4	Recoveries of amounts treated as qualifying distributions • • • • • • • • • • • • • • • • • • •	4	
5	Add lines 3 and 4 · · · · · · · · · · · · · · · · · ·	5	231
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII,	 	
•	line 1 · · · · · · · · · · · · · · · · · ·	7	231
		 _	
Pa	rt XII Qualifying Distributions (see page 25 of the instructions)		
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	.m.z1	
а	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	32,323
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc.,		
	purposes · · · · · · · · · · · · · · · · · ·	2	
3	Amounts set aside for specific charitable projects that satisfy the	1 %	
а	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4 •	4	32,323
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income		
	Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	32,323
	Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether t		
	qualifies for the section 4940(e) reduction of tax in those years		**

Part XIII Undistributed Income (see page 26 of the instructions) (a) Corpus 2008 (c) (ው) Years prior to 2008 Distributable amount for 2009 from Part XI, 231 2 Undistributed income, if any, as of the end of 2009 Enter amount for 2008 only Total for prior years Excess distributions carryover, if any, to 2009 From 2004 - - - - - -16,408 10,878 From 2005 c From 2006 16,137 15,586 From 2007 • • • • • • • From 2008 - - - - - -14,627 73,636 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ a Applied to 2008, but not more than line 2a Applied to undistributed income of prior years (Election required - see page 26 of the instructions) Treated as distributions out of corpus (Election required - see page 26 of the instructions) 231 Applied to 2009 distributable amount 32,092 Remaining amount distributed out of corpus • • • Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a)) Enter the net total of each column as indicated below: 105,728 Corpus Add lines 3f, 4c, and 4e Subtract line 5 -Prior years' undistributed income Subtract line 4b from line 2b · · · · · · · · · c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions f Undistributed income for 2009 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions) Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions) 16,408 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a 89,320 Analysis of line 9 a Excess from 2005 · · · · · 10,878 16,137 Excess from 2006 · · · · · Excess from 2007 15,586 14,627 d Excess from 2008 · · · · 32,092 Excess from 2009 · · · ·

Form 9		each Lifeguard			54-159280	5 Page 10
Part	XIV Private Operating Four	idations (see page	27 of the instructions a	and Part VII-A, question	n 9)	
1a _						
•	foundation, and the ruling is effective for	r 2009, enter the date	of the ruling		<u> </u>	
b	Check box to indicate whether the found	dation is a private opei	rating foundation desci	ribed in section	4942(j)(3) or 4	1942(j)(5)
2a	Enter the lesser of the adjusted net	Tax year		Prior 3 years		
	income from Part I or the minimum investment return from Part X for	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
	each year listed • • • • • • •	(4) 200	<u> </u>	(4, 250)		
b	85% of line 2a					
	O alfan databatan fran Dad VII					
С	Qualifying distributions from Part XII, line 4 for each year listed • • • • •					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
е	Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
а	"Assets" alternative test - enter (1) Value of all assets · · · · ·					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
С	"Support" alternative test - enter					
	(1) Total support other than gross					
	investment income (interest, dividends, rents, payments on					
	securities loans (section					
	512(a)(5)), or royalties) • • • •					
	(2) Support from general public					
	and 5 or more exempt organizations as provided in					
	section 4942(j)(3)(B)(iii) · · · ·					
	•					
	(3) Largest amount of support from an exempt organization • • • •					
	(4) Gross investment income					
Part	<u></u>	tion (Complete t	hie part only if th	o foundation had	\$5,000 or more	in accote at
rait	any time during the yea	•	•		1 40,000 01 111016	iii aggeta at
1	Information Regarding Foundation Ma		i tije mstructions	o. <u>į </u>		
a	List any managers of the foundation wh		ore than 2% of the total	contributions received	by the foundation	
	before the close of any tax year (but on	ly if they have contribu	ted more than \$5,000)	(See section 507(d)(2	2))	
	None,					
	List any managers of the foundation wh	o own 10% or more of	the stock of a cornera	tion (or an equally large	e nortion of the	
b	ownership of a partnership or other enti				e portion of the	
	The state of the s	.,,				
	None					
-	None, Information Regarding Contribution, G	Crant Giff Lace Colo	Jarohin eta Brazza	ne:		
2			•			
	Check here ► X if the foundation onl					
	unsolicited requests for funds If the fou	= =		8 of the instructions) to	individuals or	
	organizations under other conditions, co		·	المالية		
а	The name, address, and telephone nun	nber of the person to w	vnom applications shou	uid be addressed		
						
b	The form in which applications should be	e submitted and inforr	mation and materials th	ney should include		
С	Any submission deadlines					
d	Any restrictions or limitations on awards	s, such as by geograph	nical areas, charitable f	fields, kinds of institution	ns, or other	
_	factors		.,		· -	

Part XV Supplementary Information (continued)

3 Grant's and Contributions Paid During the Year or Approved for Future Payment If recipient is an individual, show any relationship to any foundation manager or substantial contributor Foundation status of Purpose of grant or contribution Amount recipient Name and address (home or business) a Paid during the year 3a b Approved for future payment Total 3b

Part XV	I-A Analysis of Income-Producing	Activities				
		1		Excluded by s	ection 512, 513, or 514	(e)
1 Progra	m service revenue	(a) Business	(b) Amount	(c) Exclusion	(d) Amount	Related or exempt function income (See page 28 of the instructions.)
•		code		COUC		12,537
b						
С						
d						
е						<u> </u>
f						
Enter gross amounts unless otherwise indicated (a) (b) (c) (d) Related or exemptance income (See page 28 or bre exclusion code 1 Program service revenue a Jr. Lifeguard Camp b						
	13,740					
				1		
	` ,		,		*, * *	7 12 2
	The state of the s			<u> </u>		
Membership dues and assessments Interest on savings and temporary cash investments Dividends and interest from securities Net rental income or (loss) from real estate a Debt-financed property b Not debt-financed property Net rental income or (loss) from personal property Other investment income Sain or (loss) from sales of assets other than inventory Net income or (loss) from special events Offers profit or (loss) from sales of inventory Other revenue a Sale of Merchandise b c d						
		-				
	•			+		10,568
				 		10,500
				<u> </u>		85
	evenue a Bare or normanares					
				 		
d —						
е —						† · · · · · · · · · · · · · · · · · · ·
(a) (b) (c) (d) function and provided in the function of the instructions of the instruction of the instructions of the instructions of the function of the instructions of page 29 of the instructions of page 29 of the instructions of page 29 of the instructions of the function in the function of the instructions of page 29 of the instructions of the function of th	36,935					
13 Total.	Add line 12, columns (b), (d), and (e) · · · ·	• • • • • •			• • • • 13	36,935
(See works	heet in line 13 instructions on page 28 to verify ca	lculations)				
Part XV	I-B Relationship of Activities to the	Accomp	lishment of Exe	empt Purpo	ses	
Line No	Explain below how each activity for which inc	come is repo	rted in column (e) of	Part XVI-A cor	tributed importantly to	the
	accomplishment of the foundation's exempt	purposes (ot	her than by providing	g funds for sucl	n purposes) (See pag	e 29 of the
	•					
1a						
						
9	Special events are held several unite area competitors and prov					
	demonstration of regional talen		pportunity for	. the		
	demonstraction of regional taren					
					· · · · · · · · · · · · · · · · · · ·	
		<u>-</u> .			 	
		•				
					· · · · ·	
						
-		-		- -		

Dut the organization directly or undirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)3) organizations of in section 527, relating to political organizations?	Pá	art XVII				ansfers To an	d Transact	ions an	d Relatio	nships W	ith Nonc	harita	able	
an section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? Transfers from the reporting foundation to a noncharitable exempt organization of (1) Cash. (2) Other assets 19.2) Inches seeds 19.2 (2) Inches assets to a noncharitable exempt organization 19.1 (2) Purchases of assets from a noncharitable exempt organization 19.2 (3) Purchases of assets from a noncharitable exempt organization 19.2 (3) Purchases of assets from a noncharitable exempt organization 19.2 (4) Reimbursement arrangements 19.3 (4) Reimbursement arrangements 19.3 (5) Loans or loan guarantees 19.4 (6) Inches (6) Inches (7) (7) (7) (8) (8) (9) (9) (10) (10) (10) (10) (10) (10) (10) (10	1	Did the	organization due	rganiza ectly or inc	tirectly eng	age in any of the fo	ollowing with an	v other or	nanization de	ecribed		3.	Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of (1) Cash 2 (2) Other assets 3 (3) Other assets 4 (3) Other assets 5 (4) Seles of assets to a noncharitable exempt organization (1) Sales of assets from a noncharitable exempt organization (2) Purchase of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets (4) Reimbrusement arrangements (5) Loans or loan quaranties (6) Performance of services or membership or fundraising solicitations (6) Performance of services or membership or fundraising solicitations (7) In the answer to any of the above is "es", complete the following schedule or the services or cerewed less than fair market value of the goods, other assets, or services given by the reporting foundation if the foundation received less than fair market value in any fransaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received (e) Line 10 (e) Amount movived (9) Name of organization (9) Line 10 (e) Amount movived (1) Name of organization (1) Name of organization (1) Name of organization (2) Name of organization (3) Type of organization (4) Description of transfers transactions, and pharing arrangements (5) Line 10 (6) Name of organization or described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? (6) Description of transfers transactions, and pharing arrangements (6) Name of organization (6) Name of organization (7) Type of organization (8) Description of transfers transactions, and pharing arrangements (9) Type of organization or all normalizations or all niferrations or all niferrations or all normalizations or all niferrations or all niferrations or all normalizations or all niferrations or all niferration	•											* \$32r - 1	7 3	7. 1
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		Federal Su	Federal Supporting Statements	ments	2009 PG 01
Name(s) as shown on return Virginia Beach Lifeguard Assc Inc	U		7		Your Social Security Number 54-1592805
	Form 990PF, Part	I, Line 23	- Other Expenses Schedule	dule	Statement #103
Describtion	Revenue	Net	Adjusted	Charitable	
				0004	
Jr. Guard Camp Supplies Jr. Guard Camp Instructors	4,698	o o	00	1,195	
Competition Expense	10,536	0	0	10,536	
Dues and Subscriptions	6, 500	0	0	0	
Banquet & Reunion	4,276	0	0	4,276	
Promotions	11,618	0	0 •	11,618	
Office	200	0	0	0	
Totals	39,023	0	0	32,323	
					PG 01
,	Form 990	Form 990PF, Part I, Line 11	- Other Income Schedule	dule	Statement #106
	Revenue	Net	Adjusted		
Description	and expenses	investment	net income		
Membership Dues	13,740	0	13,740		
Jr Lifeguard Camp	12,537	0	12,537		
Sale of Merchandise	38.5	0 0	85		
Special Fundraising Events	10, 568		10,568		
Totals	36,930	0	36,930		

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