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Form 990-PF

Department of the Treasury  
Internal Revenue Service

## Return of Private Foundation

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

► Do not enter Social Security numbers on this form as it may be made public.  
► Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

OMB No. 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Name of foundation

## THE RIDER-POOL FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)

PNC BANK, NA - 1600 MARKET ST - TAX DEP

A Employer identification number

23-6207356

B Telephone number

(215) 585-5597

City or town, state or province, country, and ZIP or foreign postal code

PHILADELPHIA, PA 19103-7240

G Check all that apply  Initial return  Initial return of a former public charity  
 Final return  Amended return  
 Address change  Name changeH Check type of organization  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundationI Fair market value of all assets at end of year **J Accounting method**  Cash  Accrual  
(from Part II, col. (c), line 16)  Other (specify) \_\_\_\_\_  
► \$ 11,670,236. (Part I, column (d) must be on cash basis.)C If exemption application is pending, check here ► D 1. Foreign organizations, check here ► 2. Foreign organizations meeting the 85% test, check here and attach computation ► E If private foundation status was terminated under section 507(b)(1)(A), check here ► F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► **Part I** Analysis of Revenue and Expenses  
(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received	106,434.		N/A	
2	Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B Interest on savings and temporary cash investments				
3	Dividends and interest from securities	197,816.	197,816.		STATEMENT 1
5a	Gross rents				
b	Net rental income or (loss)	247,784.			
6a	Net gain or (loss) from sale of assets not on line 10				
b	Gross sales price for all assets on line 6a	1,458,364.			
7	Capital gain net income (from Part IV, line 2)		247,784.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold	552,034.	445,600.		
c	Gross profit (loss)	21,651.	16,238.	5,413.	
11	Other income				
12	Total. Add lines 1 through 11	7,656.	0.	0.	
13	Compensation of officers, directors, trustees, etc.	100,765.	347.	100,418.	
14	Other employee salaries and wages	150,399.	28,585.	114,158.	
15	Pension plans, employee benefits	208,625.		208,625.	
16a	Legal fees	STMT 2	2,002.	0.	2,002.
b	Accounting fees	STMT 3	6,325.	0.	6,325.
c	Other professional fees	STMT 4	12,000.	12,000.	0.
17	Interest	STMT 5			
18	Taxes		7,656.	0.	0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses	STMT 6			
24	Total operating and administrative expenses Add lines 13 through 23		100,765.	347.	100,418.
25	Contributions, gifts, grants paid		150,399.	28,585.	114,158.
26	Total expenses and disbursements. Add lines 24 and 25		208,625.		208,625.
27	Subtract line 26 from line 12		359,024.	28,585.	322,783.
a	Excess of revenue over expenses and disbursements		193,010.		
b	Net investment income (if negative, enter -0-)			417,015.	
c	Adjusted net income (if negative, enter -0-)				N/A

Part II	Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
	1 Cash - non-interest-bearing			100,000.	100,000.
	2 Savings and temporary cash investments				
	3 Accounts receivable ►				
	Less allowance for doubtful accounts ►				
	4 Pledges receivable ►				
	Less allowance for doubtful accounts ►				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons				
	7 Other notes and loans receivable ►				
	Less allowance for doubtful accounts ►				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments - U S and state government obligations				
	b Investments - corporate stock				
	c Investments - corporate bonds				
	11 Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
	12 Investments - mortgage loans				
	13 Investments - other	STMT 8	9,146,224.	9,279,319.	11,570,236.
	14 Land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
	15 Other assets (describe ► )				
	16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item 1)		9,146,224.	9,379,319.	11,670,236.
Assets	17 Accounts payable and accrued expenses				
	18 Grants payable				
Liabilities	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons				
Net Assets or Fund Balances	21 Mortgages and other notes payable				
	22 Other liabilities (describe ► )				
	23 Total liabilities (add lines 17 through 22)		0.	0.	
	Foundations that follow SFAS 117, check here ► <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31.				
	24 Unrestricted				
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/>				
	and complete lines 27 through 31.				
	27 Capital stock, trust principal, or current funds		9,146,224.	9,379,319.	
	28 Paid-in or capital surplus, or land, bldg , and equipment fund		0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds		0.	0.	
	30 Total net assets or fund balances		9,146,224.	9,379,319.	
	31 Total liabilities and net assets/fund balances		9,146,224.	9,379,319.	

## Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1 9,146,224.
2 Enter amount from Part I, line 27a	2 193,010.
3 Other increases not included in line 2 (itemize) ►	3 40,085.
4 Add lines 1, 2, and 3	4 9,379,319.
5 Decreases not included in line 2 (itemize) ►	5 0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6 9,379,319.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)	
<b>1a SALES OF PUBLICLY TRADED SECURITIES</b>		P			
<b>b LONG-TERM CAPITAL GAIN DISTRIBUTION</b>		P			
<b>c SHORT-TERM CAPITAL GAIN DISTRIBUTIONS</b>		P			
<b>d</b>					
<b>e</b>					
<b>(e) Gross sales price</b>		<b>(f) Depreciation allowed (or allowable)</b>	<b>(g) Cost or other basis plus expense of sale</b>	<b>(h) Gain or (loss) (e) plus (f) minus (g)</b>	
<b>a 1,361,992.</b>			<b>1,210,580.</b>	<b>151,412.</b>	
<b>b 78,534.</b>				<b>78,534.</b>	
<b>c 17,838.</b>				<b>17,838.</b>	
<b>d</b>					
<b>e</b>					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				<b>(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))</b>	
<b>(i) F M V as of 12/31/69</b>		<b>(j) Adjusted basis as of 12/31/69</b>	<b>(k) Excess of col (i) over col (j), if any</b>		
<b>a</b>				<b>151,412.</b>	
<b>b</b>				<b>78,534.</b>	
<b>c</b>				<b>17,838.</b>	
<b>d</b>					
<b>e</b>					
<b>2 Capital gain net income or (net capital loss)</b>		<b>If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</b>		<b>2</b>	<b>247,784.</b>
<b>3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8</b>				<b>3</b>	<b>N/A</b>

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income )

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

 Yes  No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries

<b>(a) Base period years Calendar year (or tax year beginning in)</b>	<b>(b) Adjusted qualifying distributions</b>	<b>(c) Net value of noncharitable-use assets</b>	<b>(d) Distribution ratio (col (b) divided by col (c))</b>
2012	<b>457,215.</b>	<b>9,982,009.</b>	<b>.045804</b>
2011	<b>331,587.</b>	<b>9,896,280.</b>	<b>.033506</b>
2010	<b>371,866.</b>	<b>9,148,315.</b>	<b>.040649</b>
2009	<b>496,825.</b>	<b>8,155,799.</b>	<b>.060917</b>
2008	<b>711,966.</b>	<b>10,283,701.</b>	<b>.069232</b>

2 Total of line 1, column (d)

**2 .250108**

3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years

**3 .050022**

4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5

**4 10,799,153.**

5 Multiply line 4 by line 3

**5 540,195.**

6 Enter 1% of net investment income (1% of Part I, line 27b)

**6 4,170.**

7 Add lines 5 and 6

**7 544,365.**

8 Enter qualifying distributions from Part XII, line 4

**8 322,783.**If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate  
See the Part VI instructions

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)	1 2 3 4 5	8,340.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b		
c	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-)		0.
3	Add lines 1 and 2		8,340.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		0.
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0-		8,340.
6	<b>Credits/Payments</b>		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	7,560.
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	4,960.
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d	7	12,520.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	4,180.
11	Enter the amount of line 10 to be Credited to 2014 estimated tax ►	11	0.

**Part 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 participate or intervene in any political campaign?	Yes	No
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	X	
1c	Did the foundation file Form 1120-POL for this year?	X	
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ► \$ _____ 0. (2) On foundation managers ► \$ _____ 0.		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____ 0.		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	X	
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	X	
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	N/A	
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>		
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► PA		
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? <i>If "No," attach explanation</i>	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	X	
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	X	

**Part VII-A Statements Regarding Activities (continued)**

11		X
12		X
13	X	
Website address ► N/A		
14	The books are in care of ► PNC BANK N.A. Telephone no ► 215-585-5597	
	Located at ► 1600 MARKET STREET - TAX DEPARTMENT, PHILADELPHIA ZIP+4 ► 19103-7240	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ► <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ► 15   N/A	
16	Yes	No
	X	
See the instructions for exceptions and filing requirements for Form TD F 90-22 1. If "Yes," enter the name of the foreign country ►		

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(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 termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input checked="" type="checkbox"/> N/A	1b	
c 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 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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))		
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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 instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2013 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 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 2013.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4b	X

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**

5a During the year did the foundation pay or incur any amount to	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?	N/A		5b
Organizations relying on a current notice regarding disaster assistance check here	<input checked="" type="checkbox"/>		
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No	
If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6b
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		X
If "Yes" to 6b, file Form 8870.			
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A		7b

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		21,651.	0.	0.

**2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

&gt;

0

**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

**3 Five highest-paid independent contractors for professional services. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ►

0

**Part IX-A** Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc

Expenses

1	N/A	
2		
3		
4		

**Part IX-B** Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

1	N/A	
2		

All other program-related investments See instructions

3		

Total. Add lines 1 through 3 ►

0.

**Part X****Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	10,955,274.
b	Average of monthly cash balances	1b	8,333.
c	Fair market value of all other assets	1c	
d	<b>Total</b> (add lines 1a, b, and c)	1d	10,963,607.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	10,963,607.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	164,454.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	5	10,799,153.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	539,958.

**Part XI****Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ►  and do not complete this part)

1	Minimum investment return from Part X, line 6	1	539,958.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	8,340.
b	Income tax for 2013 (This does not include the tax from Part VI )	2b	
c	Add lines 2a and 2b	2c	8,340.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	531,618.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	531,618.
6	Deduction from distributable amount (see instructions)	6	0.
7	<b>Distributable amount as adjusted</b> Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	531,618.

**Part XII****Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes	1a	322,783.
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the	3b	
a	Suitability test (prior IRS approval required)	4	322,783.
b	Cash distribution test (attach the required schedule)	5	0.
4	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6	322,783.
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		
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4		

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				531,618.
2 Undistributed income, if any, as of the end of 2013			148,798.	
a Enter amount for 2012 only				
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4 ► \$ 322,783.			148,798.	
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				173,985.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	0.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
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		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				357,633.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

**Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)**

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling

**b** Check box to indicate whether the foundation is a private operating foundation described in section

4942(l)(3) or

4942(1)(5)

**2 a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

**Part XV | Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)**

## 1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

**NONE**

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

**NONE**

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ►  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a. The name, address, and telephone number or e-mail address of the person to whom applications should be addressed.

SEE STATEMENT 10

b. The form in which applications should be submitted and information and materials they should include.

#### **6. Any submission deadlines**

d. Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors.

## Part XV Supplementary Information (continued)

## 3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
ALLENTOWN AREA ECUMENICAL FOOD BANK 534 CHEW STREET ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
ALLENTOWN ART MUSEUM 31 N. FIFTH STREET ALLENTOWN, PA 18101		PUBLIC CHARITY	GENERAL USE OF THE MUSEUM	15,000.
ALLENTOWN SCHOOL DISTRICT FOUNDATION 2915 PARYWAY BOULEVARD ALLENTOWN, PA 18101		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
ALLENTOWN SYMPHONY ASSOCIATION INC. 23 N. SIXTH STREET ALLENTOWN, PA 18101		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	5,000.
ALLIANCE FOR BUILDING COMMUNITIES 830 HAMILTON MALL ALLENTOWN, PA 18101		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	5,000.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>		► 3a	208,625.
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>			► 3b	0.

## Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated		Unrelated business income		(e) Related or exempt function income	
		(a) Business code	(b) Amount		
<b>1</b> Program service revenue:					
a					
b					
c					
d					
e					
f					
<b>g</b> Fees and contracts from government agencies					
<b>2</b> Membership dues and assessments					
<b>3</b> Interest on savings and temporary cash investments					
<b>4</b> Dividends and interest from securities				14 197,816.	
<b>5</b> Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
<b>6</b> Net rental income or (loss) from personal property					
<b>7</b> Other investment income					
<b>8</b> Gain or (loss) from sales of assets other than inventory				18 247,784.	
<b>9</b> Net income or (loss) from special events					
<b>10</b> Gross profit or (loss) from sales of inventory					
<b>11</b> Other revenue					
a					
b					
c					
d					
e					
<b>12</b> Subtotal Add columns (b), (d), and (e)			0.	445,600.	0.
<b>13</b> Total. Add line 12, columns (b), (d), and (e)				13	445,600.
(See worksheet in line 13 instructions to verify calculations.)					

**Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes**



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

- Attach to Form 990, Form 990-EZ, or Form 990-PF.
- Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2013****Name of the organization****THE RIDER-POOL FOUNDATION****Employer identification number****23-6207356****Organization type (check one):****Filers of:**

Form 990 or 990-EZ

 501(c)( ) (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**

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 (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 its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)**

Name of organization

Employer identification number

THE RIDER-POOL FOUNDATION

23-6207356

## 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	DOROTHY RIDER POOL 4 T/U/W  PNC BANK N.A., 620 LIBERTY AVE.  PITTSBURGH, PA 15222-2705	\$ 6,434.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	AIR PRODUCTS FOUNDATION C/O PNC BANK, N. A.- 1600 MARKET STREET  PHILADELPHIA, PA 19103-7240	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

THE RIDER-POOL FOUNDATION

Employer identification number

23-6207356

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____

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**Name of organization**

**Employer identification number**

## THE RIDER-POOL FOUNDATION

23-6207356

### Part III

**Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of **exclusively religious, charitable, etc., contributions of \$1,000 or less** for the year. (Enter this information once) ► \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		

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**Schedule K-1**

## THE RIDER-POOL FOUNDATION

23-6207356

## Part XV Supplementary Information

## 3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
ARTSQUEST 25 W. THIRD STREET - SUITE 300 BETHLEHEM, PA 18015-1238		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
BOY SCOUTS OF AMERICA MINSI TRAILS COUNCIL, INC. 991 POSTAL ROAD ALLENTOWN, PA 18103		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
BOYS & GIRLS CLUB OF ALLENTOWN 720 N. SIXTH STREET ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	21,000.
CATHOLIC CHARTIES OF DIOCESE OF ALLENTOWN, INC. 2141 DOWNEYFLAKE LANE ALLENTOWN, PA 18103-4774		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	5,000.
CIVIC THEATRE OF ALLENTOWN 527 NORTH 19TH STREET ALLENTOWN, PA 18104		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
COMMUNITY BIKE WORKS 235 N. MADISON STREET ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	4,000.
COMMUNITY MUSIC SCHOOL 23 N. 6TH ST., 2ND FL. ALLENTOWN, PA 18101		PUBLIC CHARITY	GENERAL USE OF THE SCHOOL	1,000.
DESALES UNIVERSITY 2755 STATION AVENUE CENTER VALLEY, PA 18034-9568		PUBLIC CHARITY	GENERAL USE OF THE UNIVERSITY	5,000.
EMBRACE YOUR DREAMS 424 CENTER STREET - ROOM 300 BETHLEHEM, PA 18018		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
FAMILY ANSWERS, INC. 411 WALNUT STREET ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,500.
Total from continuation sheets				179,625.

## THE RIDER-POOL FOUNDATION

23-6207356

## Part XV Supplementary Information

## 3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
FAMILY CONNECTION OF EASTON, INC. 723 COAL STREET EASTON, PA 18042		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	4,000.
FRACTURED ATLAS PRODUCTIONS, INC. 248 W. 35TH STREET - 10TH FLOOR NEW YORK, NY 10001-2505		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
GIRL SCOUTS OF EASTERN PENNSYLVANIA, INC. 2633 MORAVIAN AVENUE ALLENTOWN, PA 18103-5596		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
HABITAT FOR HUMANITY OF THE LEHIGH VALLEY, INC. 245 N. GRAHAM ST. ALLENTOWN, PA 18109		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	10,000.
HAVEN HOUSE 1411 UNION BLVD. ALLENTOWN, PA 198109-1505		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	3,000.
HISPANIC CENTER LEHIGH VALLEY 520 E. 4TH STREET BETHLEHEM, PA 18015		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	3,000.
HISTORIC BETHLEHEM PARTNERSHIP, INC. 74 WEST BROAD STREET - SUITE 260 BETHLEHEM, PA 18018		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
JUDITH'S READING ROOM 5 EAST 3RD STREET - SUITE #1 BETHLEHEM, PA 18015		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
JUNIOR ACHIEVEMENT OF LEHIGH VALLEY, INC. 531 CANAL STREET - SUITE 403 READING, PA 19602		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,500.
LEHIGH COUNTY CONFERENCE OF CHURCHES 534 CHEW STREET ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,500.
<b>Total from continuation sheets</b>				

## THE RIDER-POOL FOUNDATION

23-6207356

## Part XV Supplementary Information

## 3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
LEHIGH COUNTY HISTORICAL SOCIETY 432 W. WALNUT STREET ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,500.
LEHIGH UNIVERSITY 27 MEMORIAL DRIVE WEST - ALUMNI MEMORIAL BUILDING BETHLEHEM, PA 18015-3089		PUBLIC CHARITY	GENERAL USE OF THE UNIVERSITY	5,000.
LEHIGH VALLEY CHILDREN'S CENTERS, INC. 1501 LEHIGH STREET, SUITE 208 ALLENTOWN, PA 18103		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	4,000.
LEHIGH VALLEY COMMUNITY BROADCASTERS ASSOCIATION 301 BROADWAY BETHLEHEM, PA 18015		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,500.
LEHIGH VALLEY MILITARY AFFAIRS COUNCIL PO BOX 22522 LEHIGH VALLEY, PA 18002-2522		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,500.
LEHIGH VALLEY ZOOLOGICAL SOCIETY 5150 GAME PRESERVE ROAD SCHNECKSVILLE, PA 18078		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,500.
LUTHERAN CONGREGATIONAL SERVICES, INC. 1923 HANOVER AVENUE ALLENTOWN, PA 18109		PUBLIC CHARITY	GENERAL USE OF THE CHURCH	1,000.
MANITO LIFE CENTER 2160 N. CEDAR CREST BLVD. ALLENTOWN, PA 18104		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
MAYFAIR INC. 2141 DOWNTON LANE ALLENTOWN, PA 18103		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
MEALS ON WHEELS OF LEHIGH COUNTY, INC 4234 DORNEY PARK ROAD ALLENTOWN, PA 18104-5727		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
Total from continuation sheets				

## THE RIDER-POOL FOUNDATION

23-6207356

## Part XV Supplementary Information

## 3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
MEALS ON WHEELS OF NORTHAMPTON COUNTY/BETHLEHEM AREA, INC. 4240 FRITCH DRIVE BETHLEHEM, PA 18020		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
MOSSER VILLAGE FAMILY CENTER 614 S. CARLISLE STREET ALLENTOWN, PA 18109		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,500.
NEIGHBORHOOD HOUSING SERVICES OF THE LEHIGH VALLEY, INC. 239 N. 10TH STREET ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	3,000.
NURTURE NATURE CENTER, INC. 518 NORTHAMPTON STREET EASTON, PA 18042		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
PENNSYLVANIA PARTNERSHIPS FOR CHILDREN 116 PINE STREET, SUITE 430 HARRISBURG, PA 17101		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
PINEBROOK FAMILY SERVICES 402 N. FULTON ST ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	5,000.
PROTESTANT EPISCOPAL CHURCH IN THE UNITED STATES OF AMERICA 814 WEST LINDEN STREET ALLENTOWN, PA 18101		RELIGIOUS CHARITY	GENERAL USE OF THE CHURCH	2,000.
REPERTORY DANCE THEATRE 1402 LINDEN STREET ALLENTOWN, PA 18102		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	3,500.
RESOURCES FOR HUMAN DEVELOPMENT, INC. 4700 WISSAHICKON AVENUE - SUITE 126 PHILADELPHIA, PA 19144-4248		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
SAFE HARBOR EASTON, INC. 536 BUSHKILL DRIVE EASTON, PA 18042		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
Total from continuation sheets				

## THE RIDER-POOL FOUNDATION

23-6207356

## Part XV Supplementary Information

## 3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<u>SATORI, LTD.</u> <u>2985 FAIRFIELD DRIVE NORTH</u> <u>ALLENTOWN, PA 18103</u>		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,500.
<u>SKILLSUSA COUNCIL</u> <u>1601 UNION BOULEVARD</u> <u>ALLENTOWN, PA 18109</u>		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	5,000.
<u>ST. LUKE'S NEIGHBORHOOD CENTER</u> <u>435 NORTH SEVENTH STREET</u> <u>ALLENTOWN, PA 18102</u>		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
<u>STEPHEN'S PLACE</u> <u>729 RIDGE STREET</u> <u>BETHLEHEM, PA 18015</u>		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
<u>THE ARC OF LEHIGH AND NORTHAMPTON COUNTIES, INC.</u> <u>2289 AVANUE A</u> <u>BETHLEHEM, PA 18017</u>		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
<u>THE BACH CHOIR OF BETHLEHEM</u> <u>423 HEKEWELDER PLACE</u> <u>BETHLEHEM, PA 18018</u>		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	10,000.
<u>THE BAUM SCHOOL OF ART</u> <u>P. O. BOX 653</u> <u>ALLENTOWN, PA 18105</u>		PUBLIC CHARITY	GENERAL USE OF THE SCHOOL	2,000.
<u>THE LEHIGH VALLEY CHARTER HIGH SCHOOL FOR THE PERFORMING ARTS</u> <u>675 E. BROAD STREET</u> <u>BETHLEHEM, PA 18018</u>		PUBLIC CHARITY	GENERAL USE OF THE SCHOOL	2,000.
<u>THE PENNSYLVANIA SHAKESPEARE FESTIVAL OF DESALES UNIVERSITY</u> <u>2755 STATION AVE.</u> <u>CENTER VALLEY, PA 18034</u>		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	5,000.
<u>THE PROGRAM FOR WOMEN &amp; FAMILIES, INC. - LEHIGH VALLEY</u> <u>927 HAMILTON STREET</u> <u>ALLENTOWN, PA 18102</u>		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	4,000.
<u>Total from continuation sheets</u>				

## THE RIDER-POOL FOUNDATION

23-6207356

## Part XV Supplementary Information

## 3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
THE SALVATION ARMY - ALLENtown 144 NORTH 8TH STREET ALLENtown, PA 18101		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	10,000.
THIRD STREET ALLIANCE FOR WOMEN AND CHILDREN 41 NORTH THIRD STREET EASTON, PA 18042-3694		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
TOUCHSTONE THEATRE 321 E. FOURTH STREET BETHLEHEM, PA 18015		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
UNITED WAY OF THE GREATER LEHIGH VALLEY 1110 AMERICAN PARKWAY NE ALLENtown, PA 18109		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	1,000.
WILDLANDS CONSERVANCY, INC. 3701 ORCHARD PLACE EMMAUS, PA 18049-1637		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
WILDLIFE INFORMATION CENTER INC. PO BOX 198 SLATINGTON, PA 18080-0198		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	3,625.
YMCA OF BETHLEHEM 3895 ADLER PLACE BUILDING - A - SUITE 180 BETHLEHEM, PA 18017		PUBLIC CHARITY	GENERAL USE OF THE ORGANIZATION	2,000.
<hr/>				
<b>Total from continuation sheets</b>				

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
DOMESTIC DIVIDENDS	152,718.	0.	152,718.	152,718.	
DOMESTIC DIVIDENDS	45,098.	0.	45,098.	45,098.	
TO PART I, LINE 4	197,816.	0.	197,816.	197,816.	

FORM 990-PF

LEGAL FEES

STATEMENT

2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
GADSDEN, SCHNEIDER & WOODWARD, LLP	2,002.	0.		2,002.
TO FM 990-PF, PG 1, LN 16A	2,002.	0.		2,002.

FORM 990-PF

ACCOUNTING FEES

STATEMENT

3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CAMPBELL, RAPPORD, & YURASITS LLP	3,025.	0.		3,025.
EISNER AMPER LLP	3,300.	0.		3,300.
TO FORM 990-PF, PG 1, LN 16B	6,325.	0.		6,325.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BUCK CONSULTANTS INC.	12,000.	12,000.		0.
TO FORM 990-PF, PG 1, LN 16C	12,000.	12,000.		0.

FORM 990-PF

TAXES

STATEMENT

5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL EXCISE TAX FORM 990-PF 12/31/2012	5,280.	0.		0.
FEDERAL ESTIMATED EXCISE TAX FORM 990-PF 12/31/2013	486.	0.		0.
FEDERAL ESTIMATED EXCISE TAX FORM 990-PF 12/31/2013	1,890.	0.		0.
TO FORM 990-PF, PG 1, LN 18	7,656.	0.		0.

FORM 990-PF

OTHER EXPENSES

STATEMENT

6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2013 SHARED OPERATING EXPENSES WITH DOROTHY RIDER POOL HEALTH CARE TRUST PHILADELPHIA INSURANCE COMPANIES - DIRECTORS & OFFICERS INSURANCE MANAGED ACCOUNT INVESTMENT AND SERVICE FEES	99,696.	0.		99,696.
TO FORM 990-PF, PG 1, LN 23	722.	0.		722.
	347.	347.		0.
	<b>100,765.</b>	<b>347.</b>		<b>100,418.</b>

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FORM 990-PF OTHER INCREASES IN NET ASSETS OR FUND BALANCES STATEMENT 7

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DESCRIPTION	AMOUNT
ADJUSTMENT TO BOOK CARRYING VALUE	8,157.
ADJUSTMENT IN DIFFERENCE BOOK CARRYING VALUE VS. TAX COST	31,928.
TOTAL TO FORM 990-PF, PART III, LINE 3	40,085.

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FORM 990-PF

OTHER INVESTMENTS

STATEMENT 8

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
CASH EQUIVALENTS	COST	420,941.	420,941.
LIMITED PARTNERSHIP	COST	394,583.	461,927.
MUTUAL FUNDS - FIXED	COST	2,343,556.	2,398,974.
MUTUAL FUNDS - EQUITY	COST	6,120,240.	8,275,855.
ROUNDING ADJUSTMENT	COST	<1.>	0.
AUDIT ADJUSTMENT LIMITED PARTNERSHIP	COST	0.	12,539.
TOTAL TO FORM 990-PF, PART II, LINE 13		9,279,319.	11,570,236.

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS  
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
PNC BANK N.A. 1600 MARKET STREET PHILADELPHIA, PA 19103-7240	TRUSTEE 0.00	21,651.	0.	0.
LEON C. HOLT JR. C/O PNC BANK N.A. 1600 MARKET STREET PHILADELPHIA, PA 19103-7240	TRUSTEE 1.00	0.	0.	0.
JOHN P. JONES III C/O PNC BANK N.A. 1600 MARKET STREET PHILADELPHIA, PA 19103-7240	TRUSTEE 1.00	0.	0.	0.
JOHN E. MCGLADE C/O PNC BANK N.A. 1600 MARKET STREET PHILADELPHIA, PA 19103-7240	TRUSTEE 1.00	0.	0.	0.
J. SCOTT PIDOCK C/O PNC BANK N.A. 1600 MARKET STREET PHILADELPHIA, PA 19103-7240	TRUSTEE 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		21,651.	0.	0.

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FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION  
PART XV, LINES 2A THROUGH 2D

STATEMENT 10

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NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

---

EDWARD F. MEEHAN, M.P.H., EXECUTIVE DIRECTOR  
TWO CITY CENTER - 645 W. HAMILTON STREET - SUITE 202  
ALLENTOWN, PA 18101

TELEPHONE NUMBER

---

(610) 770-9346

FORM AND CONTENT OF APPLICATIONS

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APPLICATIONS ARE ACCEPTED THROUGH AN ELECTRONIC APPLICATION PROCESS. THE APPLICATION CAN BE FOUND AT WEBSITE, [WWW.POOLTRUST.ORG](http://WWW.POOLTRUST.ORG) TO BEGIN THIS PROCESS. SEE ATTACHED THE RIDER POOL FOUNDATION APPLICATION PROCESS STATEMENT FOR INFORMATION TO INCLUDE IN THE APPLICATION FROM THEIR WEBSITE.

ANY SUBMISSION DEADLINES

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YEARLY BY APRIL 1ST FOR FUNDING YEARLY ON JUNE 1ST YEARLY BY AUGUST 15TH  
FOR FUNDING YEARLY ON NOVEMBER 1ST

RESTRICTIONS AND LIMITATIONS ON AWARDS

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RESTRICTIONS PER THE ATTACHED APPLICATION PROCESS STATEMENT FROM THE RIDER-POOL FOUNDATION WEBSITE.



## **THE RIDER-POOL FOUNDATION**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2013 AND 2012**

# THE RIDER-POOL FOUNDATION

## Contents

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Statements of financial position as of December 31, 2013 and 2012	2
Statements of activities and changes in net assets for the years ended December 31, 2013 and 2012	3
Statements of cash flows for the years ended December 31, 2013 and 2012	4
Notes to financial statements	5

## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
The Rider-Pool Foundation

### **Report on the Financial Statements**

We have audited the accompanying financial statements of The Rider-Pool Foundation (the "Foundation"), which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities and changes in net assets, and cash flows for each of the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Foundation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Rider-Pool Foundation as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for each of the years then ended in accordance with accounting principles generally accepted in the United States of America.



*EisnerAmper LLP*

Jenkintown, Pennsylvania  
May 28, 2014

**THE RIDER-POOL FOUNDATION**

**Statements of Financial Position**

	<b>December 31</b>	
	<b>2013</b>	<b>2012</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 520,941	\$ 119,929
Accrued interest income	6,516	7,201
Investments, at fair value	<u>11,149,295</u>	<u>10,216,237</u>
	<b><u>\$ 11,676,752</u></b>	<b><u>\$ 10,343,367</u></b>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 6,295	\$ 9,170
Grants payable	<u>18,625</u>	<u>5,000</u>
<b>Total current liabilities</b>	<b>24,920</b>	<b>14,170</b>
<b>Long-term liabilities:</b>		
Deferred excise tax	<u>1,524</u>	<u>280</u>
<b>Total liabilities</b>	<b><u>26,444</u></b>	<b><u>14,450</u></b>
<b>NET ASSETS</b>		
Unrestricted	\$ 11,550,308	\$ 10,328,917
Temporarily restricted	<u>100,000</u>	-
<b>Total net assets</b>	<b><u>11,650,308</u></b>	<b><u>10,328,917</u></b>
	<b><u>\$ 11,676,752</u></b>	<b><u>\$ 10,343,367</u></b>

**THE RIDER-POOL FOUNDATION**

**Statements of Activities and Changes in Net Assets**

	<b>Year Ended December 31</b>		
	<b>2013</b>		<b>2012</b>
	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
<b>Revenue, gains and other support:</b>			
Grant Income	\$ 6,088	\$ 100,000	\$ 100,000
Interest	197,254	-	6,088
Dividends	96,249	-	197,254
Capital gain distributions	191,151	-	96,249
Net realized gain on investments	1,100,974	-	191,151
Net unrealized gain on investments			1,100,974
	<b>1,591,716</b>	<b>100,000</b>	<b>1,691,716</b>
			<b>1,270,984</b>
<b>Expenses:</b>			
Program service grants:			
Education	64,250	-	64,250
Human services	59,000	-	59,000
Culture and art	77,000	-	77,000
Community development	22,000	-	22,000
	<b>222,250</b>	<b>-</b>	<b>222,250</b>
			<b>299,003</b>
Management and general:			
Administrative	117,870	-	117,870
Investment fees	21,305	-	21,305
Excise tax	8,900	-	8,900
	<b>148,075</b>	<b>-</b>	<b>148,075</b>
			<b>148,829</b>
Change in net assets	<b>370,325</b>	<b>-</b>	<b>370,325</b>
			<b>447,832</b>
Net assets at beginning of year	<b>1,221,391</b>	<b>100,000</b>	<b>1,321,391</b>
			<b>823,152</b>
Net assets at end of year	<b>10,328,917</b>	<b>-</b>	<b>10,328,917</b>
			<b>9,505,765</b>
			<b>\$ 10,328,917</b>

*See notes to financial statements*

**THE RIDER-POOL FOUNDATION**

**Statements of Cash Flows**

	<b>Year Ended December 31</b>	
	<b>2013</b>	<b>2012</b>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 1,321,391	\$ 823,152
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Realized and unrealized gain on investments, net	(1,292,125)	(1,012,767)
Decrease in accrued interest income	685	4,128
Increase (decrease) in liabilities:		
Accounts payable	(2,875)	(4,540)
Accrued excise tax	1,244	(65)
Grants payable	<u>13,625</u>	<u>(32,498)</u>
Net cash provided by (used in) operating activities	<u>41,945</u>	<u>(222,590)</u>
<b>Cash flows from investing activities:</b>		
Purchase of investments	(1,379,287)	(1,591,894)
Proceeds from sale of investments	<u>1,738,354</u>	<u>1,735,563</u>
Net cash provided by investing activities	<u>359,067</u>	<u>143,669</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>401,012</b>	<b>(78,921)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>119,929</b>	<b>198,850</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>\$ 520,941</u></b>	<b><u>\$ 119,929</u></b>

# THE RIDER-POOL FOUNDATION

## Notes to Financial Statements December 31, 2013 and 2012

### NOTE A - DESCRIPTION OF FOUNDATION

The Rider-Pool Foundation (the "Foundation") was established in 1957 as a private, general purpose foundation to benefit the Lehigh Valley. The Foundation's intent is to serve as a means to improve the quality of life, build on community strengths and increase the region's ability to serve the needs of its citizens. The Foundation's funding program is focused on Education, Human Services, Culture and Art, and Community Development. The Foundation derives its revenue mainly from investments.

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### [1] Basis of accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

#### [2] Basis of presentation:

The Foundation classifies its financial statements to present three classes of net assets: unrestricted, temporarily restricted and permanently restricted. The Foundation has no permanently restricted net assets.

- Temporarily restricted – net assets subject to donor-imposed stipulations that will be met by actions of the Foundation or by the passage of time.
- Unrestricted – net assets not subject to donor-imposed stipulations.

#### [3] Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### [4] Cash and cash equivalents:

For financial statement purposes, the Foundation considers all highly liquid instruments purchased with initial maturities of three months or less to be cash equivalents. Cash and cash equivalents consist of money market accounts held at one major financial institution. The carrying value of cash and cash equivalents approximates fair value.

#### [5] Investments:

Investments are stated at fair value. Shares of mutual funds are valued at the net asset value of shares held by the Foundation at year-end. Investments in equities are valued using exchange-quoted market prices.

## THE RIDER-POOL FOUNDATION

### Notes to Financial Statements December 31, 2013 and 2012

#### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### [5] Investments (continued):

Alternative investments are included in the financial statements at management's estimated fair value based on amounts provided by the management of the investment partnerships (the "partnerships"). The assets of certain of these partnerships are exchange-traded. Other partnerships' assets are nonmarketable and the partnerships' management values the assets based upon available information. The fair values assigned to these assets do not necessarily represent amounts that might ultimately be realized and the differences may be material. The amount of gain or loss associated with these investments is reflected in the accompanying financial statements.

Realized and unrealized investment gains and losses are determined by comparing the average cost to proceeds at the time of disposal or to market value at the date of the statements of financial position. These gains and losses and other investment income are included in the statements of activities and changes in net assets.

The primary investment objective of the Foundation is to maximize long-term return through a combination of income and capital appreciation achieved in a prudent manner. The Foundation establishes its annual charitable distributions in proportion to investment returns and the current economic environment.

##### [6] Grants payable:

Grants payable are recorded when approved by the Foundation and after recipients have met all required significant conditions. Grants payable beyond one year are discounted to present value using a risk-free rate of return equal to the Federal Reserve's monthly six-month treasury bill rate.

##### [7] Income taxes:

The Foundation is a not-for-profit corporation, which is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code ("Code"). The Foundation is classified as a private foundation as defined in Sections 509(a) and 4940 of the Code and, as such, is subject to federal excise tax on its net investment income and required to make minimum distributions for its exempt purposes. U.S. GAAP requires entities to evaluate, measure, recognize and disclose any uncertain income tax positions taken on their income tax returns. Management has evaluated the impact of this standard on its financial statements and believes that there are no uncertain tax positions. The Foundation recognizes accrued interest and penalties associated with uncertain tax positions, if any. There was no income tax related interest and penalties recorded for the years ended December 31, 2013 and 2012. The tax returns of the Foundation for the years ended December 31, 2010, 2011 and 2012 are subject to examination by the Internal Revenue Service and other taxing authorities, generally for three years after they were filed.

# THE RIDER-POOL FOUNDATION

## Notes to Financial Statements December 31, 2013 and 2012

### NOTE C - INVESTMENTS

Investments as of December 31, 2013 and 2012 consist of the following:

	2013	2012		
	Cost	Fair Value	Cost	Fair Value
Money market funds	\$ 420,941	\$ 420,941	\$ 119,929	\$ 119,929
Mutual funds	8,463,796	10,674,829	8,573,795	9,720,861
Alternative investments	<u>394,582</u>	<u>474,466</u>	<u>452,500</u>	<u>495,376</u>
	<u><u>\$ 9,279,319</u></u>	<u><u>\$ 11,570,236</u></u>	<u><u>\$ 9,146,224</u></u>	<u><u>\$ 10,336,166</u></u>

The relationship between cost and fair value of investments for the years ended December 31, 2013 and 2012 is as follows:

	2013	2012
Beginning January 1:		
Fair value	\$ 10,336,166	\$ 9,545,988
Cost	<u>9,146,224</u>	<u>9,240,365</u>
Fair value over cost	<u>1,189,942</u>	<u>305,623</u>
Ending December 31:		
Fair value	11,570,236	10,336,166
Cost	<u>9,279,319</u>	<u>9,146,224</u>
Fair value over cost	<u>2,290,917</u>	<u>1,189,942</u>
Unrealized gain on investments	1,100,974	884,319
Realized gain on investments	<u>191,151</u>	<u>128,448</u>
	<u><u>\$ 1,292,125</u></u>	<u><u>\$ 1,012,767</u></u>

Investment fees amounted to \$21,305 and \$21,861 for the years ended December 31, 2013 and 2012, respectively, and are included in management and general expenses.

### NOTE D - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820 defines fair value, establishes a fair value hierarchy and specifies that a valuation technique used to measure fair value shall maximize the use of observable inputs and minimize the use of unobservable inputs. The objective of a fair value measurement is to determine the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). Accordingly, the fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

## THE RIDER-POOL FOUNDATION

### Notes to Financial Statements December 31, 2013 and 2012

#### NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2013 and 2012.

The Foundation used quoted market prices, when available, to determine the fair value of investment securities. Such investments are included in Level 1.

When quoted market prices are not readily available or representative of fair value, pricing determinations are made based on the results of valuation models using observable market data, such as recently reported trades, bid and offer information and benchmark securities. These investments are included in Level 2 and consist primarily of U.S. Government debt securities and corporate debt securities.

The Foundation's alternative investments are classified within Level 3 because there are currently no active markets for these funds and the Foundation is not able to obtain independent valuations from market sources. Therefore, the alternative investments are primarily valued based on management's estimated fair value based on amounts provided by the management of the investment partnerships. The assets of certain of these partnerships are exchanged-traded. Other partnerships' assets are nonmarketable and the partnerships' management values the assets based on available information. The fair values assigned to these assets do not necessarily represent amounts that might ultimately be realized and the differences may be material. The total amount of investments measured using Level 3 valuation methodologies represented approximately 5% of total net assets as of December 31, 2013 and 2012.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

There were no significant transfers among Levels 1, 2 and 3 during the years ended December 31, 2013 and 2012.

# THE RIDER-POOL FOUNDATION

## Notes to Financial Statements December 31, 2013 and 2012

### NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables set forth, by level, the Foundation's investments at fair value, within the fair value hierarchy, as of December 31, 2013 and 2012:

	Investments at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total	
Money market funds	\$ 420,941	\$ -	\$ -	\$ 420,941	
Mutual funds:					
Floating high income	1,091,669	-	-	1,091,669	
Intermediate term bond	759,431	-	-	759,431	
International bond	547,874	-	-	547,874	
Large cap growth stock	2,052,506	-	-	2,052,506	
International stock	3,638,901	-	-	3,638,901	
Large cap value stock	1,661,296	-	-	1,661,296	
Mid cap stock	304,418	-	-	304,418	
Real estate fund	298,218	-	-	298,218	
Small cap blend stock	320,516	-	-	320,516	
Alternative investments	-	-	474,466	474,466	
Total investments at fair value	<u>\$ 11,095,770</u>	<u>\$ -</u>	<u>\$ 474,466</u>	<u>\$ 11,570,236</u>	
Investments at Fair Value as of December 31, 2012					
	Level 1	Level 2	Level 3	Total	
Money market funds	\$ 119,929	\$ -	\$ -	\$ 119,929	
U.S. equities					
Mutual funds:					
Floating high income	992,559	-	-	992,559	
Intermediate term bond	1,363,271	-	-	1,363,271	
International bond	496,307	-	-	496,307	
Large cap growth stock	1,404,441	-	-	1,404,441	
International stock	3,223,225	-	-	3,223,225	
Large cap value stock	1,395,395	-	-	1,395,395	
Mid cap stock	261,267	-	-	261,267	
Real estate fund	312,226	-	-	312,226	
Small cap blend stock	272,170	-	-	272,170	
Alternative investments	-	-	495,376	495,376	
Total investments at fair value	<u>\$ 9,840,790</u>	<u>\$ -</u>	<u>\$ 495,376</u>	<u>\$ 10,336,166</u>	

# THE RIDER-POOL FOUNDATION

## Notes to Financial Statements December 31, 2013 and 2012

### NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

A summary of the changes in Level 3 investments measured at fair value for the years ended December 31, 2013 and 2012 is as follows:

	<u>Year Ended December 31, 2013</u>	<u>Multi-Strategy Hedge Fund</u>
Balance - January 1, 2013	\$ 495,376	
Net purchases		
Net sales	(65,728)	
Realized gains	7,811	
Unrealized gains, net of fees	<u>37,007</u>	
Balance - December 31, 2013	<u>\$ 474,466</u>	
	<u>Year Ended December 31, 2012</u>	<u>Multi-Strategy Hedge Fund</u>
Balance - January 1, 2012	\$ 468,030	
Net purchases		
Net sales		
Realized gains		
Unrealized gains, net of fees	<u>27,346</u>	
Balance - December 31, 2012	<u>\$ 495,376</u>	

After the change in unrealized gains of \$37,007, unrealized gains of \$67,344 remain for Level 3 assets still held as of December 31, 2013. Net realized gains and the change in unrealized gains, as shown above, are reflected in realized and unrealized gain on investments in the accompanying statements of activities and changes in net assets.

The investment strategy for the alternative investments as of December 31, 2013 are as follows:

	<u>Fair Value</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Hedge fund	<u>\$ 474,466</u>	Quarterly	65 Days

## THE RIDER-POOL FOUNDATION

### Notes to Financial Statements December 31, 2013 and 2012

#### NOTE E - GRANTS PAYABLE

Grants authorized but unpaid at year-end are measured at fair value and recorded as a liability. Active grant commitments, to be paid in more than one year, are discounted to present value. All grant commitments at December 31, 2013 are current; therefore, no discount to present value is necessary.

#### NOTE F - RELATED PARTIES

The Foundation is related through common management to the Dorothy Rider Pool Health Care Trust (the "Trust"). The Trust charges the Foundation for certain administrative and program services incurred by the Trust on behalf of the Foundation. The Trust charged the Foundation \$99,696 and \$96,176 for these services for the years ended December 31, 2013 and 2012, respectively.

A Vice President at PNC Institutional Investments ("PNC") serves as an investment advisor and a corporate member of the Board of Trustees of the Foundation. The Foundation holds investments with PNC Institutional Bank. Investment management fees paid to PNC for the years ended December 31, 2013 and 2012 were \$21,305 and \$21,861, respectively.

#### NOTE G - NET ASSETS

Temporarily restricted net assets of \$100,000 are available as of December 31, 2013 for the Community Development Around the Neighborhood Improvement Zone.

#### NOTE H - EXCISE TAX AND DISTRIBUTION REQUIREMENTS

The Foundation is subject to federal excise tax. Federal excise tax is payable at one percent of net investment income if the current year's charitable contributions are greater than the product of (i) the average payout ratio for the past five years and (ii) noncharitable use assets for the year plus one percent of the net investment income in the current year. The Foundation's deferred excise tax liability represents the future tax effect of unrealized net investment gains

Excise tax expense is comprised of the following for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Excise tax expense	<u>\$ 8,900</u>	<u>\$ 6,800</u>

## **THE RIDER-POOL FOUNDATION**

### **Notes to Financial Statements December 31, 2013 and 2012**

#### **NOTE I - SUBSEQUENT EVENTS**

The Foundation has evaluated subsequent events through May 28, 2014, which is the date the financial statements were available to be issued.

Investments are exposed to various risks, such as interest rate, market risk and credit risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in values of investments will occur in the near term. Users of these financial statements should be aware that the financial markets' volatility may significantly impact the subsequent valuation of the Foundation's investments. Accordingly, the valuation of the investments as of December 31, 2013 may not necessarily be indicative of amounts that could be realized in a current market exchange.

As of December 31, 2013, the total value of the investment portfolio, excluding alternative investments, was \$11,095,770. The total value of the investment portfolio, excluding alternative investments, was \$11,358,534 as of April 30, 2014.