



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-PF

Return of Private Foundation

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

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

For calendar year 2014, or tax year beginning 01-01-2014, and ending 12-31-2014

Name of foundation: FREDERICKSBURG RESCUE SQUAD FOUNDATION. A Employer identification number: 54-1892320. B Telephone number: (540) 373-9191. G Check all that apply: Initial return, Final return, Address change. H Check type of organization: Section 501(c)(3) exempt private foundation. I Fair market value of all assets at end of year: \$ 3,773,516. J Accounting method: Cash.

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26). Total revenue: 228,142. Total expenses: 203,285. Excess of revenue: 24,857. Net investment income: 188,792. Adjusted net income: 0.

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

Part II Balance Sheets		Beginning of year			End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	3,474	2,998	2,998		
	2	Savings and temporary cash investments	83,092	63,126	63,126		
	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 (attach schedule) (see instructions)					
	7	Other notes and loans receivable (attach schedule) ▶ _____ 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 (attach schedule)					
	b	Investments—corporate stock (attach schedule)	2,887,108 <input type="checkbox"/>	2,883,584	3,277,022		
	c	Investments—corporate bonds (attach schedule)	255,890 <input type="checkbox"/>	302,311	304,568		
	11	Investments—land, buildings, and equipment basis ▶ _____ 108,200 Less accumulated depreciation (attach schedule) ▶ _____	108,200	108,200	123,400		
	12	Investments—mortgage loans					
	13	Investments—other (attach schedule)					
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____					
15	Other assets (describe ▶ _____)	<input type="checkbox"/> 0	<input type="checkbox"/> 2,402	<input type="checkbox"/> 2,402			
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	3,337,764	3,362,621	3,773,516			
Liabilities	17	Accounts payable and accrued expenses					
	18	Grants payable					
	19	Deferred revenue					
	20	Loans from officers, directors, trustees, and other disqualified persons					
	21	Mortgages and other notes payable (attach schedule)					
	22	Other liabilities (describe ▶ _____)					
23	Total liabilities (add lines 17 through 22)	0	0				
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.						
	24	Unrestricted	3,337,764	3,362,621			
	25	Temporarily restricted					
	26	Permanently restricted					
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 31.						
	27	Capital stock, trust principal, or current funds					
	28	Paid-in or capital surplus, or land, bldg, and equipment fund					
	29	Retained earnings, accumulated income, endowment, or other funds					
30	Total net assets or fund balances (see instructions)	3,337,764	3,362,621				
31	Total liabilities and net assets/fund balances (see instructions)	3,337,764	3,362,621				

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	3,337,764
2	Enter amount from Part I, line 27a	2	24,857
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	3,362,621
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	3,362,621

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)
1a See Additional Data Table			
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a See Additional Data Table			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	135,292
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) (see instructions) If (loss), enter -0- in Part I, line 8		3	

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 instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	151,028	3,274,948	0.046116
2012	147,190	3,040,945	0.048403
2011	0	2,998,017	0.000000
2010			
2009			

2 Total of line 1, column (d).	2	0.094519
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	0.031506
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	3,683,685
5 Multiply line 4 by line 3.	5	116,058
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	1,888
7 Add lines 5 and 6.	7	117,946
8 Enter qualifying distributions from Part XII, line 4.	8	157,712

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 page 18 of the 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)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	1,888
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-)	2	0
3	Add lines 1 and 2.	3	1,888
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	1,888
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	5,720
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	5,720
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	3,832
11	Enter the amount of line 10 to be Credited to 2015 estimated tax <input type="checkbox"/> 3,832 Refunded <input type="checkbox"/>	11	0

Part VII-A Statements Regarding Activities

	Yes	No
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?		No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for 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>		No
c Did the foundation file Form 1120-POL for this year?		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ <u>0</u> (2) On foundation managers <input type="checkbox"/> \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ <u>0</u>		
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>		No
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>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		No
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>		No
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?		No
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>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> VA _____		
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>	Yes	
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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>		No

Part 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 instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of THE FOUNDATION Telephone no (540) 373-9191 Located at PO BOX 4101 FREDERICKSBURG VA ZIP+4 22402			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year 15			
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country	16	Yes	No

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			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			
1b	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)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>	1b		
1c	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 2014?	1c		No
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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years 20 , 20 , 20 , 20			
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)	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 20 , 20 , 20 , 20			
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 2014 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.</i>)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2014?	4b		No

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

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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</p> <p>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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p>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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p>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</p> <p>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 If "Yes" to 6b, file Form 8870.</p> <p>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</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	5b		
	6b		No
	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 (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). 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. ▶ 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 (see instructions). 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	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

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 instructions.	
3	
Total. Add lines 1 through 3	▶

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	3,606,903
b	Average of monthly cash balances.	1b	9,479
c	Fair market value of all other assets (see instructions).	1c	123,400
d	Total (add lines 1a, b, and c).	1d	3,739,782
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	3,739,782
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	56,097
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,683,685
6	Minimum investment return. Enter 5% of line 5.	6	184,184

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	184,184
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	1,888
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,888
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	182,296
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	182,296
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	182,296

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	157,712
b	Program-related investments—total from Part IX-B.	1b	0
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		
a	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	157,712
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 instructions).	5	1,888
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	155,824

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				182,296
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			152,721	
b Total for prior years 20__ , 20__ , 20__		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ <u>157,712</u>				
a Applied to 2013, but not more than line 2a			152,721	
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 2014 distributable amount.				4,991
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2014 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
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 2013 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				177,305
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions).	0			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2010.				
b Excess from 2011.				
c Excess from 2012.				
d Excess from 2013.				
e Excess from 2014.				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling.

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
b 85% of line 2a					
c 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					
e 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

a "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.

c "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 XV Supplementary Information (Complete this part only if the organization 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))

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

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 email address of the person to whom applications should be addressed

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

c 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 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
a <i>Paid during the year</i> FREDERICKSBURG RESCUE SQUAD 510 WILLIAM STREET FREDERICKSBURG, VA 22401		501(C)(3)	TO MAKE DISTRIBUTIONS FROM INVESTMENT ACCOUNTS FOR THEIR EXEMPT PURPOSE	152,721
Total				3a 152,721
b <i>Approved for future payment</i>				
Total				3b 0

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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.)
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
25,411		25,375	36
41,109		40,981	128
50,412		49,960	452
40,352		40,146	206
5,584		3,803	1,781
224,387		197,784	26,603
172,904		157,988	14,916
1,411		1,065	346
1,915,386		1,892,967	22,419
209,905		181,989	27,916

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
			36
			128
			452
			206
			1,781
			26,603
			14,916
			346
			22,419
			27,916

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			
PUBLICLY TRADED SECURITY			

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
191,277		162,007	29,270
1,907		1,295	612
56,256		48,352	7,904
989		728	261
26,595		25,896	699
28,355		26,612	1,743

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			29,270
			612
			7,904
			261
			699
			1,743

Form 990PF Part VIII Line 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
STEVE ENNIS 14 AMARA DRIVE FREDERICKSBURG,VA 22405	PRESIDENT 1 00	0	0	0
JOHN THOMPSON 206 CAROLINE STREET FREDERICKSBURG,VA 22401	TREASURER 1 50	0	0	0
HARRY SNELLINGS 17 COMET ROAD FREDERICKSBURG,VA 22405	DIRECTOR 0 50	0	0	0
GERALD SNELLINGS 5 RIDGEMORE CIRCLE FREDERICKSBURG,VA 22405	DIRECTOR 0 50	0	0	0
KEVIN JONES 22 MT VERNON AVENUE FREDERICKSBURG,VA 22405	SECRETARY 0 50	0	0	0
DARRYL LABBE 413 MAHOGANY LANE FREDERICKSBURG,VA 22408	DIRECTOR 0 50	0	0	0
FRANCIS CURTIS 108 VALLEY VIEW PLACE FREDERICKSBURG,VA 22405	DIRECTOR 0 50	0	0	0
TROY E PAYNE 122 MUSSELMAN ROAD FREDERICKSBURG,VA 22405	DIRECTOR 0 50	0	0	0
RICHARD WRIGHT 9 FOXMERE DRIVE RICHMOND,VA 23238	DIRECTOR 0 50	0	0	0

TY 2014 Accounting Fees Schedule

Name: FREDERICKSBURG RESCUE SQUAD FOUNDATION

EIN: 54-1892320

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	2,850	712	0	2,138

**TY 2014 Investments Corporate
Bonds Schedule****Name:** FREDERICKSBURG RESCUE SQUAD FOUNDATION**EIN:** 54-1892320

Name of Bond	End of Year Book Value	End of Year Fair Market Value
AMERICAN EXPR CR CORP MEDIUM TERM NOTE	26,177	25,740
AMERICAN HONDA FIN CORP MEDIUM TERM NOTE	25,236	25,140
AMGEN INC SR NOTE	25,328	25,346
AT&T INC GLBL NOTE	20,052	19,980
BANK AMER CORP MEDIUM TERM NOTE	20,295	20,144
BECTON DICKINSON & CO NOTE	20,796	20,315
CAPITAL ONE FINL CORP SR NOTE	20,826	20,578
GENL ELEC CAP CORP MEDIUM TERM NOTE	26,154	28,127
GOLDMAN SACHS GROUP INC SR NOTE	20,536	20,474
HEWLETT PACKARD CO GLBL NOTE	25,461	25,195
JPMORGAN CHASE & CO NOTE	25,875	25,430
VERIZON COMMNS INC NOTE	20,614	20,458
WELLS FARGO & CO MEDIUM TERM SR NOTE	23,054	25,734
PREMIUM ON BONDS	1,907	1,907

TY 2014 Investments Corporate Stock Schedule

Name: FREDERICKSBURG RESCUE SQUAD FOUNDATION

EIN: 54-1892320

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ALCOA INC	10,639	12,869
AMAZON.COM INC	16,766	14,586
AMERICAN AIRLINES GROUP INC	10,700	22,256
AMERICAN TOWER CORP NEW*	19,862	26,195
BROOKFIELD ASSET MANAGEMENT INC	23,153	30,830
CABELAS INC	21,499	17,921
CAPITAL ONE FINANCIAL CORP	19,922	23,527
CARMAX INC	23,193	32,291
CHURCH & DWIGHT COMPANY INC	14,402	18,520
COLFAX CORP	25,098	22,433
DISCOVERY COMMUNICATIONSINC NEW SERIES A	10,340	8,268
DISCOVERY COMMUNICATIONSINC NEW SERIES C	22,050	20,232
FAIRFAX FINANCIAL HOLDING PLC SUB VO	11,620	14,672
FIDELITY NATIONAL FINANCIAL INC NEW	6,551	10,852
GAMING & LEISURE PPTYS INC	35,848	26,699
HANESBRANDS INC	7,325	15,627
INTUIT INC	12,482	17,977
KRISPY KREME DOUGHNUT INC	12,890	13,522
MARKEL CORP	26,182	32,776
MORGAN STANLEY *CHINA A SHARES FUN	16,779	21,563
NRG ENERGY INC NEW	13,744	12,262
PALL CORP	11,907	16,700
PENN NATIONAL GAMING INC	33,958	38,060
PRA GROUP INC	13,940	14,483
SCHEIN HENRY INC	9,863	12,934
SMUCKER JM COMPANY NEW	18,759	18,176
SUN COMMUNITIES INC *	17,363	21,161
WABCO HOLDINGS INC	11,266	12,050
WATSCO INC A	9,009	10,165
ISHARES TECHNOLOGY ETF	91,188	113,796

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ISHARES U S FINANCIALS ETF	115,858	114,554
ISHARES U S UTILITIES ETF	115,988	111,174
SECTOR CONSUMER DISCRETIONARY SELE	115,653	114,719
SECTOR CONSUMER STAPLES SELECT SECTOR SPDR	104,461	113,952
CLAYMORE GUGGENHEIM BULLETSHARES 2017	20,029	19,871
ISHARES 1-3 YR CREDIT BOND	57,679	57,849
ISHARES INTERMEDIATE CREDI	19,256	19,133
ISHARES FLOATING RATE BOND ETF	40,773	40,685
AIA GROUP LTD SPON ADR	10,205	12,293
AIR LIQUIDE ADR	9,721	10,180
ALLIANZ SE SPONSORED ADR REPSTG 1/10 SH	9,681	10,356
ANHEUSER BUSCH INBEV SA/NV	6,719	8,424
ARM HOLDINGS PLC SPONSORED ADR	6,624	7,408
ATLAS COPCO AB SPON ADR REPSTG COM SER A	5,269	5,734
BAIDU INC SPONSORED ADR REPS	2,233	4,559
BANCO BILBAO VIZCAYA ARGENTARIA S A SPO	4,510	4,977
BAYERISCHE MOTOREN WERKE A G ADR	6,957	7,480
BG GROUP PLC ADR FINAL INSTALLM	9,293	7,148
BUNGE LIMITED	5,522	6,818
CANADIAN NATIONAL RAILWAY COMPANY	6,123	8,269
CSL LTD SPONSORED ADR	5,359	6,363
DASSAULT SYSTEMES S A SPONSORED ADR	13,046	11,895
DBS GROUP HLDGS LTD SPONS ADR	4,993	5,912
FANUC CORP ADR	9,247	10,048
FRESENIUS MEDICAL CARE AG & CO KGAA	4,738	5,385
FUCHS PETROLUB SE ADR	3,354	2,625
HONG KONG EXCHANGES & CLEARING LIMITED A	3,800	5,446
ICICI BANK LIMITED SPONSORED ADR	5,887	9,529
IMPERIAL OIL LTD NEW	6,961	6,885
ITAU UNIBANCO HOLDING SA SPONSORED ADR	5,424	6,180

Name of Stock	End of Year Book Value	End of Year Fair Market Value
JGC CORP ADR	9,718	5,365
L OREAL COMPANY ADR	8,814	8,666
LINDE AG SPONSORED ADR LEVEL 1	3,737	3,691
LVMH MOET HENNESSY LOUISVUITTON ADR	3,823	3,788
MINITUBISHI ESTATE LTD ADR	5,196	3,691
MONOTARO CO LTD OSAKA ADR	1,725	1,505
MTN GROUP LTD SPONSORED ADR	5,812	5,661
NESTLE S A SPNSD ADR REPSTING REG SHS	11,436	12,402
NOVO NORDISK AS ADR	6,874	7,829
ROCHE HOLDING LIMITED SPONSORED ADR	9,828	10,707
SANDS CHINA LTD	7,149	4,432
SAP SE SPONS ADR	10,311	9,751
SASOL LTD SPONS ADR	2,701	2,278
SCHLUMBERGER LTD	7,068	7,260
SCHNEIDER ELECTRIC SE ADR	7,245	6,917
SHIRE PHARMACEUTICAL SPONS ADR	3,635	4,251
SONOVA HOLDINGS AG ADR	3,255	4,257
SVENSKA HANDELSBANKEN AB	3,557	3,744
SWATCH GROUP AG	4,223	3,319
SYMRISE AG ADR	3,759	4,159
SYSMEX CORP ADR	7,493	10,058
TAIWAN SEMICONDUCTOR MANUFACTURING COMP	11,156	15,218
TURKIYE GARANTI BANKASI A S SPONSORED ADR	6,006	5,677
UNICHARM CORP SPONSORED ADR	7,116	8,994
UNILEVER PLC SPONSORED ADR NEW	3,789	3,643
WPP PLC NEW ADR	10,065	11,451
XINYI GLASS HLDGS LTD ADS REPSTG 20 SHS	1,788	1,046
3M COMPANY	24,444	34,507
AFLAC INC	29,719	30,545
ALTRIA GROUP INC	19,524	26,113

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ANHEUSER BUSCH INBEV SA/NV	22,014	27,518
ANTHEM INC	19,526	28,276
ARCHER DANIELS MIDLAND COMPANY	23,581	33,540
AUTOMATIC DATA PROCESSING INC	24,778	32,514
BLOCK H & R INC	32,254	38,058
CAPITAL ONE FINANCIAL CORP	33,096	39,624
CHEVRON CORP	18,519	26,362
CISCO SYSTEMS INC	24,847	27,537
CITIGROUP INC NEW	30,210	35,172
COCA-COLA COMPANY	20,891	26,599
DEUTSCHE X TRACKERS HARVEST CSI 300 CH	32,034	48,931
DIAGEO PLC NEW SPONSORED ADR	19,359	17,684
DOMINION RESOURCES INC VA NEW	18,491	23,839
DU PONT E.I.DE NEMOURS & COMPANY	21,725	28,097
EASTMAN CHEMICAL COMPANY	27,837	27,310
EATON CORP PLC	29,703	29,563
EQUITY LIFESTYLE PROPERTIES INC	28,733	41,498
EXXON MOBIL CORP	22,921	27,273
FIDELITY NATIONAL FINANCIAL INC NEW	20,303	33,589
GAMING & LEISURE PPTYS INC	26,818	19,423
GENERAL ELECTRIC COMPANY	30,825	37,526
HARTFORD FINANCIAL SERVICES GROUP INC	33,336	43,983
HEWLETT-PACKARD COMPANY	23,975	28,894
ILLINOIS TOOL WORKS INC	20,481	26,516
JOHNSON & JOHNSON	30,557	43,919
JPMORGAN CHASE & COMPANY	19,301	32,229
KINDER MORGAN INC DE	36,949	42,098
LAMAR ADVERTISING *COMPANY NEW CL A	23,881	24,943
MARATHON PETROLEUM CORP	19,385	25,273
MARKEL CORP	36,240	46,433

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MCDONALDS CORP	26,484	24,831
MERCK & COMPANY INC NEW	22,736	26,975
NUCOR CORP	22,757	23,299
OCCIDENTAL PETROLEUM CORP	21,021	18,137
PENN NATIONAL GAMING INC	6,514	7,414
PEPSICO INC	28,788	31,678
PHILIP MORRIS INTL INC	23,029	21,177
POTASH CORP OF SASKATCHEWAN IN	24,308	25,960
RAYTHEON COMPANY NEW	16,723	25,961
SIX FLAGS ENTERTAINMENT CORP NEW	22,025	26,969
SPDR EURO STOXX 50 ETF	45,678	47,181
SUN COMMUNITIES INC *	39,913	48,066
TELUS CORP	18,944	22,345
TEVA PHARMACEUTICAL INDSLTD ADR	25,870	36,806
VERIZON COMMUNICATIONS INC	32,154	29,471
W P CAREY INC	51,012	53,977
WADDELL & REED FINANCIALINC CL A	35,911	33,379
WAL-MART STORES INC	28,086	30,917
WATSCO INC A	35,214	40,660
WELLS FARGO & CO NEW	29,220	47,419

TY 2014 Other Assets Schedule

Name: FREDERICKSBURG RESCUE SQUAD FOUNDATION

EIN: 54-1892320

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
PREPAID EXCISE TAX		2,402	2,402

TY 2014 Other Expenses Schedule

Name: FREDERICKSBURG RESCUE SQUAD FOUNDATION

EIN: 54-1892320

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INSURANCE	1,878	939	0	939
SAFE DEPOSIT	30	15	0	15
REGISTRATION	25	12	0	13
PO BOX	100	50	0	50
LEGAL FEES	3,343	1,671	0	1,672
MEALS	164	0	0	164

TY 2014 Other Professional Fees Schedule

Name: FREDERICKSBURG RESCUE SQUAD FOUNDATION

EIN: 54-1892320

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	32,523	32,523	0	0

TY 2014 Taxes Schedule

Name: FREDERICKSBURG RESCUE SQUAD FOUNDATION

EIN: 54-1892320

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
REAL ESTATE TAXES	1,195	1,195	0	0
US TREASURY	6,223	0	0	0
FOREIGN INCOME	2,233	2,233	0	0