

**CITIZEN'S BUDGET REVIEW COMMITTEE**  
**SPOTSYLVANIA, VIRGINIA**  
**DEPARTMENTAL\* REVIEW**

**REVIEW DATES:** May 30, 2019, July 15, 2019  
November 7, 2019 January 6, 2020

**REVIEWER(S):** Kathryn Dennis, Chancellor District  
Karen Adams, Lee Hill District

**DEPARTMENT\*:** Spotsylvania Volunteer Fire Department  
Spotsylvania Volunteer Rescue Squad  
Chancellor Volunteer Fire & Rescue Squad

**RESPONSIBILITIES OF THE DEPARTMENT\*:**

These departments\* assist Spotsylvania Fire and Rescue Emergency Management as additional first responders in fire suppression, medical emergencies, community education on safety, and other safety assistance for citizens.

**DEPARTMENT\* ORGANIZATIONAL EXPLANATION OR CHART:**

There are both operational and administrative officers in each agency.

**EXPLANATION OF WHO MEMBERS REPORT TO:**

Members report to the Chiefs or Presidents of the respective agencies.

**MANDATES:**

Volunteer fire and rescue personnel must complete training for particular apparatus and for the level of service they are volunteering for.

**NUMBER OF EMPLOYEES REQUIRED TO FULFILL MANDATES:**

0

**NUMBER OF ACTUAL EMPLOYEES:**

SVFD – There is one person who, at the time, was being treated as an independent contractor. The second person is not an employee, but is instead an independent business hired as a professional service.

**BRIEF EXPLANATION OF NON-MANDATED EMPLOYEES AND NON-MANDATED EXPENDITURES:**

Spotsylvania FREM provides 24/7 coverage. These are volunteer agencies that augment coverage.

**COMPARATIVE COUNTIES REVIEW:**

The City of Fredericksburg does not have any volunteer fire departments. It does have a volunteer rescue squad.

Each volunteer agency in Stafford County is its own organization.

**DIFFERENCE BETWEEN THIS FISCAL YEAR’S BUDGET AND LAST YEAR’S BUDGET:**

See attachment: Fire & Rescue Consolidated Budgets and Allotments

- CVFD increase of 2.5%
- SVFD decrease of 7.9%
- SVRD decrease of 13.9%

**INEFFICIENCIES OR CONCERNS NOTED:**

- SVFD and CVFD are delinquent in filing their IRS Form 990s. The most recent filing was for FY 17. The fine from IRS can range from \$20.00 to \$100.00 a day. CVFD has been fined and has satisfied the fine. This hasn't been fully verified. This doesn't preclude them from being a certified volunteer agency or from receiving County funds. It does preclude them from being able to accept tax-exempt donations, and could result in their income being taxable.
- There appears to be weaknesses in internal controls over taxpayer funds held directly by the agencies, and a limited financial chain of command.

- SVFD has a paid employee that is also collecting per diem. This has since been resolved.
- Personal property exemptions need to be more closely reviewed. The rosters submitted for the exemptions are currently under review by the agencies and FREM.

#### **RECOMMENDATIONS/CONSIDERATIONS:**

- IRS Form 990s need to be current
- Recommend a financial SOP be developed by each department\* addressing mandatory IRS filings, use of credit cards, and fuel cards. Also needs to address proper bookkeeping and bookkeeping reports. Please see SVFD Select 2017 Expenditures. County staff is actively working with the volunteer agencies to set standard financial policies and procedures.
- Recommend the per diem be standardized between the three agencies.
- Recommend quarterly financial reports be filed by each agency to Accounting.
- The CBRC would like a follow-up report in fall 2020 from staff regarding progress made and being made with the three agencies towards these efforts.

#### **ATTACHMENTS:**

- Fire Rescue Consolidated Budgets
- Follow-Up Questions
- SVFD Select FY 2017 Expenditures

\*The volunteer agencies are independent of the County. The term “department” is used because this is a standard reporting form in use by the CBRC. However, the volunteer agencies are not County departments.

# Fire & Rescue Allocation & Consolidated Budgets

	FY 2018 Actuals	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	FY 2020 Agency Request	FY 2020 Recommended Budget	Variance from FY 2019 Adopted Budget	
<b>CHANCELLOR VOLUNTEER FIRE <sup>1</sup></b>							
Allocation	\$0	\$0	\$0	\$0	\$0	0	n/a
Line of Duty	5,810	4,995	4,995	4,995	3,727	(1,268)	-25%
Other Professional Svcs	155	0	0	0	0	0	n/a
Auto Repairs & Maint <sup>3</sup>	4,822	8,000	8,000	8,000	7,177	(823)	-10%
Per Diems	25,446	30,000	30,000	30,600	30,000	0	0%
Electric	1,735	0	0	0	0	0	n/a
Telephone Services	2,642	4,000	4,000	4,000	4,000	0	0%
Training for Volunteers	11,265	16,000	16,000	16,000	16,000	0	0%
Four for Life	17,888	8,125	72,072	8,125	8,125	0	0%
State Fire Programs	4,737	20,000	137,693	20,000	20,000	0	0%
Vehicle & Equip Fuels	47	0	0	0	0	0	n/a
Uniforms	7,884	15,000	15,000	20,000	20,000	5,000	33%
Operating Supplies	2,361	8,000	8,000	8,000	8,000	0	0%
<b>TOTAL</b>	<b>\$84,793</b>	<b>\$114,120</b>	<b>\$295,760</b>	<b>\$119,720</b>	<b>\$117,029</b>	<b>\$2,909</b>	<b>2.5%</b>

<b>SPOTSYLVANIA VOLUNTEER FIRE <sup>2</sup></b>							
Allocation	\$190,000	\$130,000	\$130,000	\$85,000	\$85,000	(45,000)	-34.6%
Line of Duty	5,993	10,049	10,049	10,049	9,181	(868)	-8.6%
Other Professional Svcs	8,188	8,750	8,750	8,750	8,750	0	0.0%
Auto Repairs & Maint <sup>3</sup>	18,619	12,000	1,859	14,000	12,023	23	0.2%
Per Diems	149,062	149,062	149,062	152,043	104,343	(44,719)	-30.0%
Electric	10,443	12,000	12,000	12,000	12,000	0	0.0%
Heating	2,803	5,000	5,000	5,000	5,000	0	0.0%
Telephone Services	34,315	16,500	16,500	16,500	16,500	0	0.0%
Training for Volunteers	9,817	20,000	20,000	25,000	20,000	0	0.0%
State Fire Programs	120,505	120,000	211,177	120,000	120,000	0	0.0%
Uniforms	29,452	30,000	30,000	30,000	30,000	0	0.0%
Operating Supplies	0	0	0	50,000	50,000	50,000	n/a
<b>TOTAL</b>	<b>\$579,197</b>	<b>\$513,361</b>	<b>\$594,397</b>	<b>\$528,342</b>	<b>\$472,797</b>	<b>(40,564)</b>	<b>(7.9%)</b>

<b>SPOTSYLVANIA VOLUNTEER RESCUE <sup>2</sup></b>							
Allocation	\$49,180	\$49,180	\$49,180	\$49,180	\$49,180	0	0.0%
Line of Duty	13,266	5,192	5,192	5,192	5,398	206	4.0%
Other Professional Svcs	3,404	3,000	3,000	3,000	3,000	0	0.0%
Auto Repairs & Maint <sup>3</sup>	5,848	12,000	12,000	12,000	11,000	(1,000)	-8.3%
Per Diems	132,765	132,765	132,765	135,420	79,659	(53,106)	-40.0%
Electric	6,208	8,000	8,000	8,000	8,000	0	0.0%
Heating	2,301	2,000	2,000	2,000	2,000	0	0.0%
Telephone Services	19,830	14,000	14,000	14,000	14,000	0	0.0%
Training for Volunteers	31,202	31,000	31,000	35,000	31,000	0	0.0%
Four for Life	15,733	32,500	143,042	32,500	32,500	0	0.0%
Uniforms	23,621	27,000	27,000	27,000	27,000	0	0.0%
Operating Supplies	59,416	71,516	71,516	71,516	71,516	0	0.0%
<b>TOTAL</b>	<b>\$362,773</b>	<b>\$388,153</b>	<b>\$498,695</b>	<b>\$394,808</b>	<b>\$334,253</b>	<b>(53,900)</b>	<b>(13.9%)</b>

<sup>1</sup> The funding for Chancellor Volunteer Fire was reduced in FY 2017 as a result of the agency no longer providing coverage at Co. 10. CVFD's coverage is now limited to Co. 5. State Fire Programs and Four for Life funding is reduced in FY 2018 for the same reason. CVFD's FY 2019 budget was reduced further as a result of decreased Co. 5 coverage.

<sup>2</sup> Funding for Spotsylvania Volunteer Fire and Spotsylvania Volunteer Rescue is reduced in FY 2020 as a result of a reduction in volunteer service hours.

<sup>3</sup> Auto Repairs & Maintenance funding for all apparatus and County-owned vehicles is shifted from the agencies and budgeted in the FREMS Consolidated budget effective for the FY 2018 Adjusted Budget and forward.

Follow-Up Questions from Meeting with K. Dennis and K. Adams (CBRC members)

1. Do the volunteer agencies issue 1099s for the per diems that are paid out?

SVFD – Yes, all members who receive per diem payments are issue a 1099 the first day in January.

CVFD – All members who receive \$600+ annually in per diem payments are issued a 1099.

SVRS - Yes.

2. Details requested on the following items listed on the SVFD Combining Statement of Cash Receipts and Disbursements:

- a. \$28,207 – Capital expenditures
- b. \$89,536 – Lease payments
- c. \$12,525 – Miscellaneous
- d. \$38,821 – Annual banquet

The details of the requested line items are provided as Attachment A. CBRC members were particularly concerned about the annual banquet costs reflected in the FY 2017 financial statement for SVFD. It is apparent when reviewing Attachment A that expenditures not associated with the banquet were erroneously included in the “Annual banquet” line on the financial statement.

Because it is clear from review of these expenses that improvements in tracking are necessary, County staff will be suggesting that the volunteer agencies develop a standardized chart of accounts in an effort to better track expenditure types in the future.

3. Most recent 990 for each agency:

SVFD – See Attachment B for FY 2017 data.

CVFD – See Attachment C for FY 2017 data.

SVRS – See Attachment D for FY 2017 data.

4. Provide a copy of the form an agency volunteer would fill out for the personal property tax exemption. Does the exemption apply to the vehicle decal/license fee, as well?

The form is provided as Attachment E. Yes, the Commissioner of the Revenue has confirmed that the exemption applies to the vehicle license/decal fee, as well.

5. Do “lifetime” members of a volunteer fire or rescue agency qualify for the personal property exemption?

The certification required to qualify for the tax exemption of personal property of volunteer fire or rescue agency members is determined by their individual departments and thus whether “lifetime” members qualify can vary from department to department. There exist no particular rules regarding this except what is put in place by the volunteer agency itself. Lifetime members may be qualified to receive the motor vehicle tax exemption if deemed to meet criteria by the agency or department’s chief.

Follow-Up Questions from Meeting with K. Dennis and K. Adams (CBRC members)

- a. What are the qualifications for a volunteer to be considered a “lifetime” member?

SVFD – 10 years of service required in order to achieve lifetime status. No exceptions.

CVFD – From the CVFD bylaws ... Members with ten (10) years of service, including time spent as a Junior or Probationary Member, shall be eligible for Life Membership. Eligibility requirements for Life Membership shall include that a member has provided sufficient annual hours for each of the ten (10) years of service. This would include a minimum of three-hundred (300) hours annually prior to the year 2012 and four-hundred (400) hours annually after the year 2012. Time spent while a member was on an approved Leave of Absence (LOA) shall not count towards a member’s Life Membership request. Members meeting these requirements shall present a written request for Life Membership to the Board of Review. The Board of Review shall determine if the requirements are met and recommend the member for Life Membership at the monthly department meeting. The membership shall vote on the recommendation, and if Life Membership is granted, the member shall assume all rights and obligations of such. The vote shall be by secret ballot with a simple majority deciding the outcome.

SVRS - Any Full or Associate member having served in a faithful and satisfactory manner for a period of 10 years and accumulated 5800 total hours may be nominated by any member at a regularly scheduled business meeting. Once the nomination is made, the Executive Committee will review the nomination at the next scheduled Executive Committee meeting and determine the member’s eligibility. At the next scheduled business meeting, the Chief shall provide the general membership with the recommendation of the Executive Committee on the nomination. A simple majority vote of the voting members present at that meeting will be necessary for the member to be received into Life Membership. NOTE: \*\*\*the member must submit timesheets and those are verified by the President to see if they meet the hour requirement. Any Supplemental member having served in a faithful and satisfactory manner for a period of 20 years, or for a period of 15 years and accumulated 5800 total hours, may be nominated by any member at a regularly scheduled business or Executive Committee meeting. Any Full or Associate member having served in a faithful and satisfactory manner for a period of eight years, and whose health is documented by a physician as preventing them from fulfilling the duties of a Full or Associate Member, may be granted Life Membership by a simple majority vote of the voting members present at a regular business meeting.

## Follow-Up Questions from Meeting with K. Dennis and K. Adams (CBRC members)

### 6. How are per diem payments determined?

SVFD – Determined for the month based on the total per diem funding available for the month divided by the number of shifts to arrive at a pay per shift figure. Must work a minimum of 48 hours to receive per diem. Maximum annual payment is \$9,592.93 per individual.

CVFD –

- Per diem rate is set at \$5 per hour for EMS Driver, Attendant In Charge, Fire Driver, Officer In Charge and Lead Firefighter positions.
- Per diem rate is set at \$2.50 per hour for personnel staffing the Canteen Unit.

A minimum of 36 hours per month of duty coverage must be provided to be eligible for per diem payments. Maximum annual payment is \$6,000 per individual. The organization's General Order for per diems is provided as Attachment F.

SVRS –

- Full Members:  
ALS: \$21.00/5 hours or \$23.00/5 hours/overnight;  
BLS: \$18.50/5 hours or \$20.50/5 hours overnight
- Associate and Supplemental Members:  
ALS: \$19.00/5 hours or \$21.00/5 hours/overnight;  
BLS: \$16.50/5 hours or \$18.50/5 hours overnight

Participants must meet their commitments. If a member doesn't meet the required shifts per month, they don't get per diem. Maximum annual payment is \$5,900 per individual.

SVFD Select FY 2017 Expenditures

Financial Statement Line	QuickBooks Account	Type	Date	Num	Name	Memo	Funding	Amount
Annual Banquet	70th Anniversary Event	Check	05/21/2017	2409	Pifer Bros. BBQ Co...	70th Anniversary Event	Donations	2,684.00
Annual Banquet	70th Anniversary Event	Check	05/21/2017	2411	Kangaroo Kids	702017	Donations	250.00
Annual Banquet	70th Anniversary Event	Deposit	05/31/2017			for shirts	Donations	(1,096.99)
Annual Banquet	70th Anniversary Event	Check	06/01/2017	2412	The Merch Maven	1043	Donations	4,500.00
Annual Banquet	70th Anniversary Event	Check	06/26/2017	2417	Sweet Sno	70th Anniversary	Donations	500.00
Annual Banquet	70th Anniversary Event	Check	06/26/2017	2418	The Merch Maven	1051	Donations	768.00
Annual Banquet	Aux. Project	Check	10/26/2016	6496	Long's Embroidery	016-498	County Allotment	195.00
Annual Banquet	Awards Banquet Expenses	Check	10/4/2016	2368	Stevenson Ridge LLC	Banquet	Donations	2,000.00
Annual Banquet	Awards Banquet Expenses	Check	11/8/2016	2372	Party Pics Photo Bo...	2017 Banquet	Donations	400.00
Annual Banquet	Awards Banquet Expenses	Check	12/16/2016	2377	Mark Kuechler	Banquet 2017	Donations	1,010.42
Annual Banquet	Awards Banquet Expenses	Check	12/16/2016	2378	Pifer Bros. BBQ Co...	061	Donations	7,975.00
Annual Banquet	Awards Banquet Expenses	Check	1/13/2017	2384	Crown Trophy	43207	Donations	3,557.15
Annual Banquet	Awards Banquet Expenses	Check	1/30/2017	2386	Alert-All	216110184	Donations	1,497.00
Annual Banquet	Awards Banquet Expenses	Check	1/30/2017	6546	Kasey Campbell	7085	County Allotment	45.26
Annual Banquet	Awards Banquet Expenses	Check	2/2/2017	6560	Charleen Carter	2017-001	County Allotment	92.00
Annual Banquet	Banquet	Card			Wegmans		Donations	98.76
Annual Banquet	Banquet	Card			Costco		Donations	139.66
Annual Banquet	Banquet	Card			Giant		Donations	57.57
Annual Banquet	Banquet	Card			Downhome Floral		Donations	105.30
Annual Banquet	Banquet	Card			Etsy		Donations	47.90
Annual Banquet	Banquet	Card			PH Candy		Donations	333.13
Annual Banquet	Banquet Awards	Card			Firefighter Wife		Donations	151.50
Annual Banquet	Banquet Awards	Card			Crown Trophy		Donations	53.15
Annual Banquet	Banquet Awards	Card			Give em the Axe		Donations	145.00
Annual Banquet	Banquet Awards	Card			PP Give em the Axe		Donations	148.50
Annual Banquet	Banquet Awards	Card			Firefighter Turnout		Donations	190.00
Annual Banquet	Banquet Awards	Card			Firefighter Letter		Donations	75.00
Annual Banquet	Conference, Convention, Meetin	Check	1/20/2017		Kimberly Sue Carter	Staff Appreciation	Donations	250.00
Annual Banquet	Graduation	Check	5/7/2017	6635	Jason Carter	Reimburse for Graduation refres...	County Allotment	175.36
Annual Banquet	PerDiem	Check	10/4/2016	6484	Kimberly Sue Carter	FHFXPO	County Allotment	354.00
Annual Banquet	PerDiem	Check	10/4/2016	6485	Jason Carter	FHFXPO	County Allotment	354.00
Annual Banquet	PerDiem	Check	6/26/2017	6666	Daniel Hunter	DMICO	County Allotment	127.50
Annual Banquet	Santa runs	Check	11/27/2016	6512	ACE Hardware	1817	County Allotment	2.49
Annual Banquet	Travel	Check	07/29/2016	6442	Ronnie McGhee	Travel	County Allotment	32.57
Annual Banquet	Travel	Check	08/01/2016	6454	Norman Brooks	Travel	County Allotment	153.00
Annual Banquet	Travel	Check	08/01/2016	6455	Ronnie McGhee	Travel	County Allotment	153.00
Annual Banquet	Travel	Check	08/01/2016	6456	Brian Mackey	Travel	County Allotment	153.00
Annual Banquet	Travel	Check	08/01/2016	6457	Michele Reaves	Travel	County Allotment	153.00
Annual Banquet	Travel	Check	12/16/2016	6519	William Watson	#691	County Allotment	29.97
Annual Banquet	Travel	Check	02/02/2017	6551	Ronnie McGhee	VFCA17	County Allotment	295.00
Annual Banquet	Travel	Check	02/02/2017	6552	Norman Brooks	VFCA17	County Allotment	295.00
Annual Banquet	Travel	Check	02/02/2017	6553	Jason Carter	VFCA17	County Allotment	295.00
Annual Banquet	Travel	Check	02/02/2017	6554	Kimberly Sue Carter	VFCA17	County Allotment	295.00
Annual Banquet	Travel	Check	03/18/2017	6579	Louis Dennis	VFCA17	County Allotment	70.45

## SVFD Select FY 2017 Expenditures

Financial Statement Line	QuickBooks Account	Type	Date	Num	Name	Memo	Funding	Amount
Annual Banquet	Travel	Check	03/31/2017	6596	Lester Vickers	ARS17	County Allotment	30.79
Annual Banquet	Travel	Check	04/13/2017	6603	Corey McGhee	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6604	Mathew McGhee	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6605	Ronnie McGhee	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6606	Melanie Wood	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6607	Mark Blake	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6608	Patricia McDonald	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6609	Eric McDonnel	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6610	Kimberly Sue Carter	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6611	Jason Carter	Travel Per-Diem	County Allotment	378.00
Annual Banquet	Travel	Check	04/13/2017	6612	Norman Brooks	Travel Per-Diem	County Allotment	108.00
Annual Banquet	Travel	Check	05/02/2017	6621	Lester Vickers		101 County Allotment	36.61
Annual Banquet	Travel	Check	05/07/2017	6631	Ronnie McGhee		11091 County Allotment	55.00
Annual Banquet	Travel	Check	06/01/2017	6647	Seth Campbell	EVOC17	County Allotment	78.07
							<b>TOTAL ANNUAL BANQUET</b>	<b>32,821.12</b>
Capital expenditures	Equipment	Check	07/14/2016	6437	ACE Hardware	1484	County Allotment	18.78
Capital expenditures	Equipment	Check	08/07/2016	6458	Pendleton's Power	72528	County Allotment	10.98
Capital expenditures	Equipment	Check	08/26/2016	6467	ACE Hardware	1584	County Allotment	14.99
Capital expenditures	Equipment	Check	10/09/2016	6489	Andax	102355	County Allotment	155.00
Capital expenditures	Equipment	Check	10/09/2016	6492	Heartland Signworks	15161	County Allotment	206.50
Capital expenditures	Equipment	Check	10/09/2016	6493	Minerva Bunker Gea...	VOID: 2329-19 Voided 11/21 aft...	County Allotment	-
Capital expenditures	Equipment	Check	10/26/2016	6494	Company 1 Auxiliary	8790	County Allotment	265.79
Capital expenditures	Equipment	Check	11/21/2016	6510	Minerva Bunker Gea...	Reissue for lost # 6493 (less ba...	County Allotment	4,811.50
Capital expenditures	Equipment	Check	12/16/2016	2381	Gary Campbell	Command Boxes	Donations	3,600.00
Capital expenditures	Equipment	Check	01/03/2017	6528	Minerva Bunker Gea...	2329-20	County Allotment	72.50
Capital expenditures	Equipment	Check	01/13/2017	6536	AW Direct	Squad 4	County Allotment	154.07
Capital expenditures	Equipment	Check	01/30/2017	2387	Feld Fire	Fire Equipment	Donations	10,950.00
Capital expenditures	Equipment	Check	01/30/2017	6543	Minerva Bunker Gea...	2329-21	County Allotment	35.00
Capital expenditures	Equipment	Check	02/12/2017	6569	The Hideout	Lewis17	County Allotment	88.50
Capital expenditures	Equipment	Check	02/12/2017	6563	ACE Hardware	1939 & 1945	County Allotment	8.00
Capital expenditures	Equipment	Check	03/02/2017	2395	Tech Fire & Safety	1276	Donations	229.00
Capital expenditures	Equipment	Check	03/02/2017	6571	Tech Fire & Safety	1269	County Allotment	116.00
Capital expenditures	Equipment	Check	03/02/2017	6574	Treasurer of Spotsyl...	7630759	County Allotment	20.00
Capital expenditures	Equipment	Check	03/02/2017	6577	ACE Hardware	1985	County Allotment	65.98
Capital expenditures	Equipment	Check	03/18/2017	6586	Morton's Power Equi...	11631519	County Allotment	49.28
Capital expenditures	Equipment	Check	03/18/2017	6587	Morton's Power Equi...	7214976	County Allotment	7.01
Capital expenditures	Equipment	Check	03/31/2017	6590	Heartland Signworks	15458	County Allotment	87.50
Capital expenditures	Equipment	Check	03/31/2017	6592	Tech Fire & Safety	1282	County Allotment	50.00
Capital expenditures	Equipment	Check	03/31/2017	2397	Witmer Public Safet...	1760842	Donations	338.00
Capital expenditures	Equipment	Check	05/03/2017	6623	Minerva Bunker Gea...	2329-22	County Allotment	1,988.75
Capital expenditures	Equipment	Check	05/07/2017	6632	John Tenda	Inv 1	County Allotment	80.00
Capital expenditures	Equipment	Check	05/21/2017	6643	Tech Fire & Safety	1316	County Allotment	1,074.75
Capital expenditures	Equipment	Check	06/01/2017	6650	Tech Fire & Safety	1322	County Allotment	1,473.00
Capital expenditures	Equipment	Check	06/14/2017	6660	John Tenda	2	County Allotment	80.00
Capital expenditures	Equipment	Check	06/26/2017	6665	Jason Carter	reimbursement for parts	County Allotment	14.73
Capital expenditures	Equipment	Check	06/26/2017	6667	Minerva Bunker Gea...	2329-23	County Allotment	2,141.75
							<b>TOTAL CAPITAL EXPENDITURES</b>	<b>28,207.36</b>
Lease payments	Brush 4 Unit	Check	02/12/2017	2389	HARRIS	93247749	Donations	3,493.77
Lease payments	Brush 4 Unit	Check	02/12/2017	2390	HARRIS	93247594	Donations	6,025.00
Lease payments	Brush 4 Unit	Check	02/12/2017	2391	HARRIS	93248252	Donations	6,327.77
Lease payments	Brush 4 Unit	Check	02/12/2017	2392	HARRIS	93249381	Donations	5,122.01

## SVFD Select FY 2017 Expenditures

Financial Statement Line	QuickBooks Account	Type	Date	Num	Name	Memo	Funding	Amount
Lease payments	Brush 4 Unit	Check	05/03/2017	2403	Impact Graphic Serv...	741	Donations	2,982.00
Lease payments	Brush 4 Unit	Check	05/03/2017	2406	Union Bank & Trust	7401412051	Donations	4,473.65
Lease payments	Brush 4 Unit	Check	05/21/2017	2408	Michael's Towing & ...	4941	Donations	10,774.74
Lease payments	Brush 4 Unit	Auditor Adj	06/30/2017			Adjustment for loan proceeds		(70,096.62)
Lease payments	Canteen 1 Unit	Check	10/26/2016	2371	John Wright		Donations	8,700.00
Lease payments	Canteen 1 Unit	Check	11/30/2016	2376	John Wright		Donations	40,000.00
Lease payments	Canteen 1 Unit	Check	01/30/2017	6542	Minuteman Press	23731	County Allotment	1,403.90
Lease payments	Canteen 1 Unit	Check	03/31/2017	2399	John Wright	Canteen002	Donations	41,500.00
Lease payments	Canteen 1 Unit	Check	04/13/2017	2401	John Wright	VOID: 421478	Donations	-
Lease payments	Canteen 1 Unit	Check	04/13/2017	2402	John Wright	INV93257107	Donations	895.00
Lease payments	Canteen 1 Unit	Check	05/03/2017	2405	Mid-Atlantic Commu...	38129	Donations	2,140.00
Lease payments	Lease/Purchase Equip-Other	Check	3/2/2017	2394	KS Statebank	3350637	Donations	5,911.85
Lease payments	Lease/Purchase Equip-Other	Check	5/3/2017	2404	KS Statebank	3350637	Donations	5,911.85
Lease payments	Rescue Engine 1	Deposit	7/7/2016		Deposit	tshirts	Donations	(368.00)
Lease payments	Rescue Engine 1	Deposit	7/22/2016			Rescue Engine shirts	Donations	(233.00)
Lease payments	Rescue Engine 1	Check	7/29/2016	6444	Company 1 Auxiliary	RE1	County Allotment	224.82
Lease payments	Rescue Engine 1	Check	7/29/2016	6446	ACE Hardware	1516	County Allotment	57.92
Lease payments	Tower 1 Lease	Check	8/26/2016	2366	PNC Equipment Fin...	Tower 1	County Allotment	7,143.54
Lease payments	Tower 1 Lease	Check	10/4/2016	6481	PNC Equipment Fin...	126296000	County Allotment	7,144.54
							<b>LEASE PAYMENTS</b>	<b>89,534.74</b>
Miscellaneous	Bank Service Fees	Check	8/24/2016			wire fee	County Allotment	15.00
Miscellaneous	Bank Service Fees	Check	9/1/2016			wire fee	Donations	15.00
Miscellaneous	Bank Service Fees	Check	10/21/2016			wire fee	County Allotment	15.00
Miscellaneous	Bank Service Fees	Check	11/1/2016			chargeback fee	Donations	10.00
Miscellaneous	Bank Service Fees	Check	11/21/2016			deducted stop paym'''	County Allotment	35.00
Miscellaneous	Bank Service Fees	Check	11/21/2016			Stop payment fee	County Allotment	35.00
Miscellaneous	Bank Service Fees	Check	1/24/2017			wire fee	County Allotment	15.00
Miscellaneous	Bank Service Fees	Check	5/7/2017			Service charge	County Allotment	15.00
Miscellaneous	Charitable Contributions	Check	11/3/2016	2373	Boyd Long		Donations	300.00
Miscellaneous	Charitable Contributions	Check	11/17/2016	2374	SECA	donation	Donations	500.00
Miscellaneous	Charitable Contributions	Check	2/12/2017	2388	Company 8 Auxiliary	Co 8 Aux	Donations	500.00
Miscellaneous	Membership Fees	Check	5/21/2017	6645	VSFA	AD2017	County Allotment	600.00
Miscellaneous	Company 3	Check	11/27/2016	6515	Plumbing Innovators		County Allotment	585.00
Miscellaneous	Company 3	Check	1/13/2017	6538	Plumbing Innovators		County Allotment	505.00
Miscellaneous	Company 3	Check	2/12/2017	6564	Signs by Bubba		County Allotment	3,500.00
Miscellaneous	Company 3	Check	2/12/2017	6565	Perma Treat Pest Control		County Allotment	28.50
Miscellaneous	Company 3	Check	2/12/2017	6566	Plumbing Innovators		County Allotment	1,175.00
Miscellaneous	Company 3	Check	3/2/2017	6576	Plumbing Innovators		County Allotment	150.00
Miscellaneous	Company 8	Check	11/8/2016	6504	Minuteman Press	Tanker 8 Housing	County Allotment	48.99
Miscellaneous	Company 8	Check	11/27/2016	6511	Kim Moore	Co *	County Allotment	57.08
Miscellaneous	Company 8	Check	2/26/2017	2393	Eric McDonnel	Co 8 Coin	Donations	578.00
Miscellaneous	Company 8	Check	4/13/2017	6619	Heartland Signworks	15507	County Allotment	250.00
Miscellaneous	Misc. Expenses	Check	8/26/2016	6466	Morton's Power Equi...	Donation to wounded...	County Allotment	114.95
Miscellaneous	Public Education	Check	1/30/2017	6547	RDJ Specialties	098487	County Allotment	2,173.04
Miscellaneous	Regional School	Check	3/12/2017	2123	County of Albemarle	Handwritten by SC	Donations	25.00
Miscellaneous	Transfirst Fees	Check	7/11/2016		Transfirst Merchant...		Donations	58.45
Miscellaneous	Transfirst Fees	Check	8/10/2016		Transfirst Merchant...		Donations	49.75
Miscellaneous	Transfirst Fees	Check	9/12/2016		Transfirst Merchant...		Donations	5.95
Miscellaneous	Transfirst Fees	Check	10/11/2016		Transfirst Merchant...		Donations	10.83
Miscellaneous	Transfirst Fees	Check	11/10/2016		Transfirst Merchant...		Donations	62.92
Miscellaneous	Transfirst Fees	Check	12/12/2016		Transfirst Merchant...		Donations	105.29

SVFD Select FY 2017 Expenditures

Financial Statement Line	QuickBooks Account	Type	Date	Num	Name	Memo	Funding	Amount
Miscellaneous	Transfirst Fees	Check	1/10/2017		Transfirst Merchant...		Donations	143.37
Miscellaneous	Transfirst Fees	Check	2/10/2017		Transfirst Merchant...		Donations	65.58
Miscellaneous	Transfirst Fees	Check	3/10/2017		Transfirst Merchant...		Donations	16.73
Miscellaneous	Transfirst Fees	Check	4/10/2017		Transfirst Merchant...		Donations	45.89
Miscellaneous	Transfirst Fees	Check	5/10/2017		Transfirst Merchant...		Donations	76.19
Miscellaneous	Transfirst Fees	Check	6/12/2017		Transfirst Merchant...		Donations	108.02
Miscellaneous	Company 1 Aux	Check	11/3/2016		Company 1 Auxiliary	011 Company 8 hou	County Allotment	205.44
Miscellaneous	Company 1 Aux	Check	11/8/2016		Long's Embroidery	016-518	County Allotment	325.00
							<b>MISCELLANEOUS</b>	<b>12,524.97</b>
							<b>REPORT TOTAL</b>	<b>163,088.19</b>

Per Financial Statements:

Capital Equipment	28,207.00
Lease Payments	89,536.00
Miscellaneous	12,525.00
Banquet Expenses	32,821.00
	<u>163,089.00</u>

Rounding (0.81)

PUBLIC DISCLOSURE COPY

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2016**  
Open to Public Inspection

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2016 calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT</b>		<b>D</b> Employer identification number <b>54-1563747</b>
	Doing business as		<b>E</b> Telephone number <b>(540) 582-5377</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code <b>SPOTSYLVANIA, VA 22553</b>		<b>G</b> Gross receipts \$ <b>825,133.</b>
	<b>F</b> Name and address of principal officer: <b>MARK R. KUECHLER</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **WWW.SPOTSYFIRE.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1947** **M** State of legal domicile: **VA**

**Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>FIRE SUPPRESSION AND LIFE SAVING</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>11</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>11</b>
	<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a)	<b>5</b>	<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 650,563.	<b>Current Year</b> 717,165.
	<b>9</b> Program service revenue (Part VIII, line 2g)	76,575.	104,664.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,621.	3,304.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	730,759.	825,133.
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0.	0.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		14,185.	11,489.
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>11,993.</b>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		811,424.	741,519.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	825,609.	753,008.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-94,850.	72,125.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 365,505.	<b>End of Year</b> 437,630.
	<b>21</b> Total liabilities (Part X, line 26)	0.	0.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	365,505.	437,630.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer		Date		
	<b>SUE CARTER, SECRETARY</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>AMANDA ADAMS</b>	Preparer's signature <i>Amanda Adams</i>	Date 2018.05.04	Check if self-employed <input type="checkbox"/>	PTIN <b>P00748038</b>
	Firm's name ▶ <b>CHERRY BEKAERT LLP</b>	Firm's EIN ▶ <b>56-0574444</b>		Phone no. <b>704-377-1678</b>	
Firm's address ▶ <b>1111 METROPOLITAN AVE. STE. 1000</b>		<b>CHARLOTTE, NC 28204</b>			

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [ ]

1 Briefly describe the organization's mission: THE PURPOSE OF THIS ORGANIZATION SHALL BE THE PROTECTION OF LIFE AND PROPERTY FROM AND DURING FIRES AND OTHER EMERGENCIES.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 715,883. including grants of \$ ) (Revenue \$ 104,664. ) PROVIDE FIRE PROTECTION AND LIFE SAVING SERVICES TO SPOTSYLVANIA COUNTY, VIRGINIA AND SURROUNDING AREAS.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 715,883.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Main form area containing questions 1a through 14b with input fields and Yes/No columns.

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

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a	11	
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	1b	11	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>7a</b>			X
<b>7b</b>			X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>8a</b>		X	
<b>8b</b>		X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ VA**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**  
**SUE CARTER - (540) 582-5377**  
**P.O. BOX 952, SPOTSYLVANIA, VA 22565**

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

Check if Schedule O contains a response or note to any line in this Part VII

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NORMAN BROOKS DEPT. CHIEF	2.00	X		X				0.	0.	0.
(2) RONNIE MCGHEE DEPUTY CHIEF	2.00	X		X				0.	0.	0.
(3) ERIC MCDONNEL PRESIDENT	2.00	X		X				0.	0.	0.
(4) MARK SHIGLEY VICE PRESIDENT	2.00	X		X				0.	0.	0.
(5) SUE CARTER SECRETARY/TREASURER	2.00	X		X				0.	0.	0.
(6) JONATHAN BAGEANT BATTALION CHIEF 8	2.00	X						0.	0.	0.
(7) KASEY CAMPBELL DIRECTOR CO 1	2.00	X						0.	0.	0.
(8) JASON CARTER BATTALION CHIEF 4	2.00	X						0.	0.	0.
(9) MIKE HUFFMAN DIRECTOR CO 8	2.00	X						0.	0.	0.
(10) PATRICIA MCDONALD DIRECTOR CO 4	2.00	X						0.	0.	0.
(11) KENNETH WHEELING DIRECTOR CO 9	2.00	X						0.	0.	0.



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>	488,006.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	229,159.			
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$ .....					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		717,165.			
Program Service Revenue	<b>2 a</b>	STATE INSURANCE PROGRA	<b>Business Code</b>	104,664.	104,664.		
			621990				
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue .....					
<b>g</b>	<b>Total.</b> Add lines 2a-2f .....		104,664.				
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		3,304.		3,304.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	(i) Real				
			(ii) Personal				
	<b>b</b>	Less: rental expenses .....					
	<b>c</b>	Rental income or (loss) .....					
	<b>d</b>	Net rental income or (loss) .....					
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	(i) Securities				
			(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses .....					
<b>c</b>	Gain or (loss) .....						
<b>d</b>	Net gain or (loss) .....						
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>					
		<b>b</b>					
		<b>c</b>					
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
<b>b</b>	Less: direct expenses .....	<b>b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>a</b>					
		<b>b</b>					
		<b>c</b>					
<b>11 a</b>	Miscellaneous Revenue .....	<b>Business Code</b>					
<b>b</b>							
<b>c</b>							
<b>d</b>	All other revenue .....						
<b>e</b>	<b>Total.</b> Add lines 11a-11d .....						
<b>12</b>	<b>Total revenue.</b> See instructions. ....		825,133.	104,664.	0.	3,304.	

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits .....				
10 Payroll taxes .....				
11 Fees for services (non-employees):				
a Management .....				
b Legal .....				
c Accounting .....				
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17	11,489.			11,489.
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	24,078.		24,078.	
12 Advertising and promotion .....				
13 Office expenses .....	32,932.	31,374.	1,054.	504.
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	28,591.	28,591.		
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .....	68,969.	68,969.		
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....				
23 Insurance .....				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>RETENTION &amp; RECRUITING</b>	144,257.	144,257.		
b <b>FIRE EQUIPMENT</b>	132,871.	132,871.		
c <b>VEHICLE MAINT-FIRE EQUI</b>	130,083.	130,083.		
d <b>LEASE PAYMENTS</b>	89,536.	89,536.		
e All other expenses <b>SEE SCH O</b>	90,202.	90,202.		
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>753,008.</b>	<b>715,883.</b>	<b>25,132.</b>	<b>11,993.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	100,627.	<b>1</b>	191,853.
	<b>2</b> Savings and temporary cash investments .....	264,878.	<b>2</b>	245,777.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....		365,505.	<b>16</b>	437,630.
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....		<b>17</b>	
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....		0.	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	365,505.	<b>27</b>	437,630.
	<b>28</b> Temporarily restricted net assets .....		<b>28</b>	
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	365,505.	<b>33</b>	437,630.	
<b>34</b> Total liabilities and net assets/fund balances .....	365,505.	<b>34</b>	437,630.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	825,133.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	753,008.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	72,125.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	365,505.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	437,630.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	690,838.	781,884.	602,946.	650,563.	717,165.	3443396.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	690,838.	781,884.	602,946.	650,563.	717,165.	3443396.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						30,752.
<b>6 Public support.</b> Subtract line 5 from line 4.						3412644.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>7</b> Amounts from line 4 .....	690,838.	781,884.	602,946.	650,563.	717,165.	3443396.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	701.	1,115.	5,740.	3,621.	3,304.	14,481.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	4,530.					4,530.
<b>11 Total support.</b> Add lines 7 through 10						3462407.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	806,927.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	98.56	%
<b>15</b> Public support percentage from 2015 Schedule A, Part II, line 14 .....	<b>15</b>	98.75	%
<b>16a 33 1/3% support test - 2016.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	▶ <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2015.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	▶ <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	▶ <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2015.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2016.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2016 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2016</b>	<b>(iii) Distributable Amount for 2016</b>
<b>1</b> Distributable amount for 2016 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
<b>3</b> Excess distributions carryover, if any, to 2016:			
<b>a</b>			
<b>b</b>			
<b>c</b> From 2013			
<b>d</b> From 2014			
<b>e</b> From 2015			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2016 distributable amount			
<b>i</b> Carryover from 2011 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2016 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2016 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
<b>6</b> Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
<b>7 Excess distributions carryover to 2017.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b> Excess from 2013			
<b>c</b> Excess from 2014			
<b>d</b> Excess from 2015			
<b>e</b> Excess from 2016			



**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

**2016**

Name of the organization

SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT

Employer identification number

54-1563747

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't 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) (2016)

Name of organization <b>SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT</b>	Employer identification number <b>54-1563747</b>
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**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	<hr/> <hr/> <hr/>	\$ 488,006.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 53,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT</b>	Employer identification number  <b>54-1563747</b>
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**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
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization  <b>SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT</b>	Employer identification number  <b>54-1563747</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. 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 info. once.) ▶ \$ \_\_\_\_\_  
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>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2016 Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT Employer identification number 54-1563747

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 8/17/06), and questions about monitoring, expenses, and reporting.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting works of art, historical treasures, or other similar assets.

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

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

(check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

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

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

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

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

	Amount
c Beginning balance	<b>1c</b>
d Additions during the year	<b>1d</b>
e Distributions during the year	<b>1e</b>
f Ending balance	<b>1f</b>

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

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

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

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

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

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Temporarily restricted endowment  \_\_\_\_\_ %

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

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

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  0.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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



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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization

SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT

Employer identification number

54-1563747

FORM 990, PART VI, SECTION A, LINE 2:

JASON CARTER AND SUE CARTER ARE HUSBAND AND WIFE.

FORM 990, PART VI, SECTION B, LINE 11B:

THE TREASURER PRESENTS THE RETURN TO THE BOARD OF DIRECTORS AND ANSWERS ANY  
QUESTIONS PRIOR TO FILING THE FORM 990.

FORM 990, PART VI, SECTION B, LINE 12C:

AT THE FIRST ANNUAL BOARD MEETING AND AT SUCH OTHER TIMES AS THE BOARD MAY  
DEEM APPROPRIATE, THE BOARD OF DIRECTORS SHALL CONDUCT A REVIEW OF THE  
DEPARTMENT'S ACTIVITIES TO ENSURE THAT THE DEPARTMENT IS OPERATING IN A  
MANNER CONSISTENT WITH ACCOMPLISHING ITS STATED PURPOSE OF LIFE AND  
PROPERTY PROTECTION AND THAT ITS OPERATIONS DO NOT RESULT IN PRIVATE  
INUREMENT OR IMPERMISSIBLE BENEFIT TO PRIVATE INTERESTS.

IF A CONFLICT OF INTEREST IS DETERMINED TO EXIST, THEN THE BOARD OR  
COMMITTEE ON DIRECTORS SHALL:

1. REQUIRE THE INTERESTED PERSON TO LEAVE THE MEETING DURING THE  
DISCUSSION OF, AND THE VOTE ON, THE TRANSACTION OR ARRANGEMENT THAT RESULTS  
IN THE CONFLICT OF INTEREST; PROVIDED, HOWEVER, THAT THE INTERESTED PERSON  
MAY MAKE A PRESENTATION AT THE MEETING PRIOR TO LEAVING;

2. APPOINT, IF IT DEEMS APPROPRIATE, A NON-INTERESTED PERSON OR COMMITTEE  
TO INVESTIGATE ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT; AND

Name of the organization

SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT

Employer identification number

54-1563747

3. DETERMINE, BY A MAJORITY VOTE WITHOUT THE INTERESTED PERSON VOTING IF APPLICABLE, THAT THE TRANSACTION OR ARRANGEMENT IS IN THE DEPARTMENT'S BEST INTERESTS AND FOR ITS OWN BENEFIT; IS FAIR AND REASONABLE TO THE DEPARTMENT; AND, AFTER EXERCISING DUE DILIGENCE, DETERMINE THAT THE DEPARTMENT CANNOT OBTAIN A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT WITH REASONABLE EFFORTS UNDER THE CIRCUMSTANCES.

ANY INTERESTED PERSON WHO VIOLATES THIS CONFLICT OF INTERESTS POLICY SHALL BE SUBJECT TO APPROPRIATE DISCIPLINE, INCLUDING REMOVAL FROM OFFICE.

FORM 990, PART VI, SECTION B, LINE 15:

THE ORGANIZATION DOES NOT HAVE ANY EMPLOYEES.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND THE FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

PROGRAM SERVICE EXPENSES:

PROGRAM SERVICE EXPENSES	42,001.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	42,001.

UNIFORMS:

PROGRAM SERVICE EXPENSES	24,672.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.

Name of the organization SPOTSYLVANIA VOLUNTEER FIRE DEPARTMENT	Employer identification number 54-1563747
--	--

TOTAL EXPENSES	24,672.
----------------	---------

MISCELLANEOUS:

PROGRAM SERVICE EXPENSES	13,843.
--------------------------	---------

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	13,843.
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LINE OF DUTY:

PROGRAM SERVICE EXPENSES	8,064.
--------------------------	--------

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	8,064.
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BEREAVEMENT:

PROGRAM SERVICE EXPENSES	1,622.
--------------------------	--------

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	1,622.
----------------	--------

TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	90,202.
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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public. Information about Form 990 and its instructions is at www.irs.gov/form990.

Form header section containing organization details: Name (CHANCELLOR VOLUNTEER FIRE & RE), EIN (54-1054199), Address (P O BOX 41100, FREDERICKSBURG VA 22404), and Principal Officer (KEVIN DILLARD).

Part I Summary

Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, member counts, revenue breakdown, and asset/liability totals.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block for Hollie Williams, Treasurer, dated 04/30/2018.

Paid Preparer Use Only section for K Ryan Beverly EA, Preparer's signature, date, and firm information (BEVERLY & BUCKER INC).

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: COMMUNITY FIRE & RESCUE

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

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

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

4a (Code: ) (Expenses \$ 134097. including grants of \$ ) (Revenue \$ 131951. ) 24 HOUR COMMUNITY FIRE AND RESCUE

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 134097.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes sections for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited tax shelter transactions, deductible contributions, and sponsoring organizations.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (255), 1b, 2, 3, 4, 5, 6, 7a, 7b, 8, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:
HOLLIE WILLIAMS 540-479-9534
P O BOX 41100 FREDERICKSBURG VA 22404

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

Check if Schedule O contains a response or note to any line in this Part VII

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT WEBER ASST CHIEF	20			X			0	0	0	
(2) RYAN PASSERA LIEUTENANT	20			X			0	0	0	
(3) HOLLIE WILLIAM TREASURER	20			X			0	0	0	
(4) FRED BROCCOLO DEP CHIEF	20			X			0	0	0	
(5) KEVIN DILLARD ADMIN CHIEF	20			X			0	0	0	
(6) GEOFFREY KNIGH LIEUTENANT	20			X			0	0	0	
(7) JACOB MAHONEY LIEUTENANT	20			X			0	0	0	
(8) JANICE TATE LIEUTENANT	20			X			0	0	0	
(9) JANNA ROLAND LIEUTENANT	20			X			0	0	0	
(10) SUSAN KNICK ADMIN ASST	20			X			0	0	0	
(11) LOUIS DENNIS ASST CHIEF	20			X			0	0	0	
(12) MEREDITH HOWDE CAPTAIN	20			X			0	0	0	
(13) NICHOLAS GILBE LIEUTENANT	20			X			0	0	0	
(14) WILLIAM BRYCE LIEUTENANT	20			X			0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) D GOULDMAN VICE PRESIDENT	20			X						
(16) ANN P BULLOCK SECRETARY	20			X						
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

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

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII.

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>				
	<b>e</b>	Government grants (contributions) . . . . .	<b>1e</b>	121727.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	224.			
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$ . . . . .					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶		121951.			
	Program Service Revenue			<b>Business Code</b>			
<b>2a</b>		.....					
<b>b</b>		.....					
<b>c</b>		.....					
<b>d</b>		.....					
<b>e</b>		.....					
<b>f</b>		All other program service revenue . . . . .					
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶						
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		10000.	10000.		
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . . ▶					
	<b>5</b>	Royalties . . . . . ▶					
	<b>6a</b>	Gross rents . . . . .	(i) Real				
			(ii) Personal				
	<b>b</b>	Less: rental expenses . . . . .					
	<b>c</b>	Rental income or (loss) . . . . .					
	<b>d</b>	Net rental income or (loss) . . . . . ▶					
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .	(i) Securities				
			(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .					
	<b>c</b>	Gain or (loss) . . . . .					
	<b>d</b>	Net gain or (loss) . . . . . ▶					
	<b>8a</b>	Gross income from fundraising events (not including \$ ..... of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>				
<b>b</b>	Less: direct expenses . . . . .	<b>b</b>					
<b>c</b>	Net income or (loss) from fundraising events . . . . . ▶						
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19. . . . .	<b>a</b>					
		<b>b</b>					
<b>c</b>	Net income or (loss) from gaming activities . . . . . ▶						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
		<b>b</b>					
<b>c</b>	Less: cost of goods sold . . . . .	<b>b</b>					
<b>c</b>	Net income or (loss) from sales of inventory . . . . . ▶						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b>	.....						
<b>b</b>	.....						
<b>c</b>	.....						
<b>d</b>	All other revenue . . . . .						
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶						
<b>12</b>	<b>Total revenue.</b> See instructions. . . . . ▶		131951.	10000.			

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	500.	500.		
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages . . . . .	7384.	7384.		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .	3595.	3595.		
11	Fees for services (non-employees):				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .	755.	755.		
d	Lobbying . . . . .				
e	Professional fundraising services. See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	3681.	3681.		
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	3513.	3513.		
17	Travel . . . . .				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .				
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	26478.	26478.		
23	Insurance . . . . .				
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	SEE STMT	48.			
b		13268.			
c		8580.			
d		850.			
e	All other expenses	65446.	65446.		
25	<b>Total functional expenses.</b> Add lines 1 through 24e .	134098.	134098.		
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
Assets	<b>1</b> Cash—non-interest-bearing . . . . .	25718.	<b>1</b>	32766.
	<b>2</b> Savings and temporary cash investments . . . . .	635216.	<b>2</b>	630216.
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 2247942.		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 2129664.	144561.	<b>10c</b> 118278.
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		805495.	<b>16</b>	781260.
Liabilities	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		<b>26</b>	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	805495.	<b>27</b>	781261.
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	805495.	<b>33</b>	781261.	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	805495.	<b>34</b>	781261.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	131951.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	134098.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	-2147.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	805495.
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	-22088.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	<b>10</b>	781260.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

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

**US 990**

**Other Functional Expenses: Page 10, Line 24**

**2016**

Description of the Asset	Total	Program Services	Management and General	Fundraising
AWARDS AND TROPHIES	48.	48.		
BANQUET EXPENSES	13,268.	13,268.		
DEPT SUPPORT	8,580.	8,580.		
DUES AND SUBS	850.	850.		
HONOR GUARD EXPENSE	71.	71.		
INCENTIVE AWARD	891.	891.		
LICENSE AND PERMITS	90.	90.		
MEMBER REIMBURSEMENT	128.	128.		
PER DIEM PAYMENT	60,407.	60,407.		
TRAINING	69.	69.		
TRAVEL	3,731.	3,731.		
UNIFORM	59.	59.		
	88,192.	88,192.		

Form **990**  
 Department of the Treasury  
 Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**

▶ Do not enter social security numbers on this form as it may be made public  
 ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
2016  
**Open to Public Inspection**

**A For the 2016 calendar year, or tax year beginning 07-01-2016, and ending 06-30-2017**

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final
  - Return/terminated
  - Amended return
  - Application pending

**C** Name of organization  
 SPOTSYLVANIA VOLUNTEER RESCUE SQUAD  
 INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
 PO BOX 101

City or town, state or province, country, and ZIP or foreign postal code  
 SPOTSYLVANIA, VA 22553

**D** Employer identification number  
 54-1094923

**E** Telephone number  
 (540) 898-1847

**G** Gross receipts \$ 416,698

**F** Name and address of principal officer

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( ) ◀ (insert no )  4947(a)(1) or  527

**J** Website: ▶ N/A

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1974

**M** State of legal domicile VA

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
TO PROVIDE LIFESAIVING SERVICES TO SPOTSYLVANIA COUNTY, VA AND SURROUNDING LOCALITIES

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

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b> 16
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b> 16
<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a)	<b>5</b> 0
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b> 125
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b> 0
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	209,872	320,567
<b>9</b> Program service revenue (Part VIII, line 2g)		0
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16,147	18,577
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	66,177	58,765
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	292,196	397,909
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	302,747	330,821
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	302,747	330,821
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-10,551	67,088
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	1,298,283	1,355,311
<b>21</b> Total liabilities (Part X, line 26)		0
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	1,298,283	1,355,311

**Part II Signature Block**

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

**Sign Here**

Signature of officer: \*\*\*\*\*

CAROLYN MARSH President  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: Michael W Dayton  
 Preparer's signature: Michael W Dayton

Firm's name: ▶ MILLS DAYTON & COMPANY PC  
 Firm's address: ▶ 700 SOUTHRIDGE PKWY SUITE 305  
 CULPEPER, VA 22701

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission

TO PROVIDE LIFESAVING SERVICES TO SPOTSYLVANIA COUNTY, VA AND SURROUNDING LOCALITIES

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

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

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

If "Yes," describe these changes on Schedule O

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

**4a** (Code ) (Expenses \$ 320,437 including grants of \$ ) (Revenue \$ )  
See Additional Data

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **▶** 320,437

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		No
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>		No
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>		No
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		No
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		No
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		No
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		No
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		No
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		No
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		No
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		No
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		No
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		No
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>		No
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		No
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		No
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		No
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

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

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (16), 1b (16), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17, 18, 19, 20.

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

Check if Schedule O contains a response or note to any line in this Part VII

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CAROLYN MARSH ..... President	10 00 ..... 0 00	X		X				0	0	0
(2) BOB MORRISON ..... Vice President	10 00 ..... 0 00	X		X				0	0	0
(3) CHRISTY PAYNE ..... Secretary	15 00 ..... 0 00	X		X				0	0	0
(4) BERNICE HAWKINS ..... DEPUTY TREAS	15 00 ..... 0 00	X		X				0	0	0
(5) DAN OUTLAW ..... RC2A	10 00 ..... 0 00	X						0	0	0
(6) SARAH BOND ..... TRAINING OFFICE	35 00 ..... 0 00	X						0	0	0
(7) JULIE OUTLAW ..... RL 1	10 00 ..... 0 00	X						0	0	0
(8) BELINDA TIEDT ..... CHIEF 2	10 00 ..... 0 00	X						0	0	0
(9) KIM MADISON ..... RC1	10 00 ..... 0 00	X						0	0	0
(10) KELLY SANDS ..... MEMBER AT LARGE	10 00 ..... 0 00	X						0	0	0
(11) KRICKET CURTIS ..... MEMBER AT LARGE	10 00 ..... 0 00	X						0	0	0
(12) RICH RENNER ..... MEMBER AT LARGE	10 00 ..... 0 00	X						0	0	0
(13) BOB TAYLOR ..... MEMBER AT LARGE	10 00 ..... 0 00	X						0	0	0
(14) TOM GLEASON ..... RC 2	10 00 ..... 0 00	X						0	0	0
(15) PHILLIP SASSER ..... LEGAL ADVISOR	10 00 ..... 0 00	X						0	0	0
(16) BOBBY ORROCK ..... Trustee	10 00 ..... 0 00	X						0	0	0
(17) BOB PENDLETON ..... Trustee	10 00 ..... 0 00	X						0	0	0



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>					
	<b>b</b> Membership dues . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . .	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	320,567				
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____						
	<b>h Total.</b> Add lines 1a-1f . . . . .		320,567				
<b>Program Service Revenue</b>	<b>2a</b> _____	Business Code					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue		0				
	<b>g Total.</b> Add lines 2a-2f . . . . .		0				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		18,577	18,577			
	<b>4</b> Income from investment of tax-exempt bond proceeds		0				
	<b>5</b> Royalties . . . . .		0				
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
		<b>b</b> Less rental expenses					
		<b>c</b> Rental income or (loss)					
		<b>d</b> Net rental income or (loss) . . . . .		0			
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses					
		<b>c</b> Gain or (loss)					
		<b>d</b> Net gain or (loss) . . . . .		0			
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>	77,554				
		<b>b</b> Less direct expenses . . . . .	<b>b</b>	18,789			
		<b>c</b> Net income or (loss) from fundraising events . . . . .		58,765			
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less direct expenses . . . . .		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . .			0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
	<b>b</b> Less cost of goods sold . . . . .	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .		0				
Miscellaneous Revenue		Business Code					
<b>11a</b>	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue . . . . .						
	<b>e Total.</b> Add lines 11a-11d . . . . .		0				
<b>12 Total revenue.</b> See Instructions . . . . .		397,909	18,577				

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	0			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.	0			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	0			
<b>4</b> Benefits paid to or for members.	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees.	0			
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
<b>7</b> Other salaries and wages.	0			
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	0			
<b>9</b> Other employee benefits.	0			
<b>10</b> Payroll taxes.	0			
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management.	0			
<b>b</b> Legal.	0			
<b>c</b> Accounting.	5,600		5,600	
<b>d</b> Lobbying.	0			
<b>e</b> Professional fundraising services. See Part IV, line 17.	0			
<b>f</b> Investment management fees.	0			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	0			
<b>12</b> Advertising and promotion.	0			
<b>13</b> Office expenses.	4,784		4,784	
<b>14</b> Information technology.	0			
<b>15</b> Royalties.	0			
<b>16</b> Occupancy.	0			
<b>17</b> Travel.	0			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
<b>19</b> Conferences, conventions, and meetings.	0			
<b>20</b> Interest.	0			
<b>21</b> Payments to affiliates.	0			
<b>22</b> Depreciation, depletion, and amortization.	0			
<b>23</b> Insurance.	0			
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> RECRUITMENT AND RETENTION	147,115	147,115		
<b>b</b> CAPITAL EXPENDITURES	87,918	87,918		
<b>c</b> TRAINING	46,766	46,766		
<b>d</b> MAINTENANCE EXPENSE	7,432	7,432		
<b>e</b> All other expenses	31,206	31,206		
<b>25</b> Total functional expenses. Add lines 1 through 24e.	330,821	320,437	10,384	0
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	291,771	<b>1</b>	276,313
	<b>2</b> Savings and temporary cash investments . . . . .	1,006,512	<b>2</b>	1,078,998
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	0
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	0
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	0
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less accumulated depreciation	<b>10b</b>		<b>10c</b> 0
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	0
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	0
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	0
	<b>14</b> Intangible assets . . . . .		<b>14</b>	0
	<b>15</b> Other assets See Part IV, line 11 . . . . .		<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		1,298,283	<b>16</b>	1,355,311
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		<b>25</b>		
<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		0	<b>26</b>	0
<b>Net Assets or Fund Balances</b>	<b>27 Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	1,298,283	<b>27</b>	1,355,311
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>30 Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33 Total net assets or fund balances . . . . .</b>	1,298,283	<b>33</b>	1,355,311
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	1,298,283	<b>34</b>	1,355,311

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	397,909
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	330,821
<b>3</b>	Revenue less expenses Subtract line 2 from line 1 . . . . .	<b>3</b>	67,088
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	1,298,283
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	-10,060
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,355,311

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

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

## Additional Data

**Software ID:** 16000303

**Software Version:** 2016v3.0

**EIN:** 54-1094923

**Name:** SPOTSYLVANIA VOLUNTEER RESCUE SQUAD  
INC

Form 990 (2016)

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**Form 990, Part III, Line 4a:**

TO PROVIDE LIFESAVING SERVICES TO SPOTSYLVANIA COUNTY, VA AND SURROUNDING LOCALITIES

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

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2016**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
SPOTSYLVANIA VOLUNTEER RESCUE SQUAD  
INC

Employer identification number

54-1094923

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

The organization is not a private foundation because it is (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s) \_\_\_\_\_

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	536,813	372,051	308,302	209,872	320,566	1,747,604
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>4 Total.</b> Add lines 1 through 3	536,813	372,051	308,302	209,872	320,566	1,747,604
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
<b>6 Public support.</b> Subtract line 5 from line 4						1,747,604

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>7</b> Amounts from line 4	536,813	372,051	308,302	209,872	320,566	1,747,604
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,560	7,973	11,627	16,147	18,577	58,884
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						0
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
<b>11 Total support.</b> Add lines 7 through 10						1,806,488

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

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

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	96.740%
<b>15</b> Public support percentage for 2015 Schedule A, Part II, line 14	<b>15</b>	97.870%

**16a 33 1/3% support test—2016.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

**b 33 1/3% support test—2015.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

**17a 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶

**b 10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶

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

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b>	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b>	Add lines 7a and 7b						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
<b>9</b>	Amounts from line 6						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14</b>	<b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <span style="float: right;">► <input type="checkbox"/></span>						

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2015 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2016</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2015</b> Schedule A, Part III, line 17	<b>18</b>	
<b>19a</b>	<b>33 1/3% support tests—2016.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <span style="float: right;">► <input type="checkbox"/></span>		
<b>b</b>	<b>33 1/3% support tests—2015.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <span style="float: right;">► <input type="checkbox"/></span>		
<b>20</b>	<b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <span style="float: right;">► <input type="checkbox"/></span>		

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

	(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>	
<b>2</b> Recoveries of prior-year distributions	<b>2</b>	
<b>3</b> Other gross income (see instructions)	<b>3</b>	
<b>4</b> Add lines 1 through 3	<b>4</b>	
<b>5</b> Depreciation and depletion	<b>5</b>	
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b> Other expenses (see instructions)	<b>7</b>	
<b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	

**Section B - Minimum Asset Amount**

	(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b> Average monthly value of securities	<b>1a</b>	
<b>b</b> Average monthly cash balances	<b>1b</b>	
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b> Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b> Subtract line 2 from line 1d	<b>3</b>	
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b> Multiply line 5 by .035	<b>6</b>	
<b>7</b> Recoveries of prior-year distributions	<b>7</b>	
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

**Section C - Distributable Amount**

		Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b> Enter 85% of line 1	<b>2</b>	
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b> Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b> Income tax imposed in prior year	<b>5</b>	
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in Part VI) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
<b>9</b> Distributable amount for 2016 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2016</b>	<b>(iii) Distributable Amount for 2016</b>
<b>1</b> Distributable amount for 2016 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2016			
<b>a</b>			
<b>b</b>			
<b>c</b> From 2013. . . . .			
<b>d</b> From 2014. . . . .			
<b>e</b> From 2015. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2016 distributable amount			
<b>i</b> Carryover from 2011 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2016 from Section D, line 7			
<b>\$</b>			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2016 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
<b>6</b> Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
<b>7 Excess distributions carryover to 2017.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b>			
<b>b</b> Excess from 2013. . . . .			
<b>c</b> Excess from 2014. . . . .			
<b>d</b> Excess from 2015. . . . .			
<b>e</b> Excess from 2016. . . . .			

**Part VI Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No 1545-0047  
**2016**  
**Open to Public Inspection**

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

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
SPOTSYLVANIA VOLUNTEER RESCUE SQUAD  
INC

**Employer identification number**  
54-1094923

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

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

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

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

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

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

Preservation of land for public use (e g , recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

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

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

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

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

**a** Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . .

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |  |               |    |
|--|---------------|----|
|  | Yes           | No |
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				

**Part VII Investments—Other Securities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

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

**Part X Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	406,638
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		-10,060
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII) . . . . .	<b>2d</b>		18,789
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	8,729
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	397,909
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12) . . . . .		<b>5</b>	397,909

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	349,610
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII) . . . . .	<b>2d</b>		18,789
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	18,789
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	330,821
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18) . . . . .		<b>5</b>	330,821

**Part XIII Supplemental Information**

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

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:** 16000303

**Software Version:** 2016v3.0

**EIN:** 54-1094923

**Name:** SPOTSYLVANIA VOLUNTEER RESCUE SQUAD  
INC

## Supplemental Information

Return Reference	Explanation
Part XI, Line 2d Other revenue amounts included in F/S but not included on form 990	FUNDRAISING EXPENSES \$18789

## Supplemental Information

Return Reference	Explanation
Part XII, Line 2d Other expenses and losses per audited F/S	FUNDRAISING EXPENSES \$18789



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

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		<b>LETTER DRIVE</b> (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
<b>1</b>	Gross receipts . . . . .	77,554			77,554
<b>2</b>	Less Contributions . . . . .				
<b>3</b>	Gross income (line 1 minus line 2) . . . . .	77,554			77,554
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	18,789			18,789
<b>10</b>	Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				18,789
<b>11</b>	Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				58,765

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

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b>	Gross revenue . . . . .		
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b>	Volunteer labor . . . . .	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No
<b>7</b>	Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶				
<b>8</b>	Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶				

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain \_\_\_\_\_

-----

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

**b** If "Yes," explain \_\_\_\_\_

-----

**11** Does the organization conduct gaming activities with nonmembers?  Yes  No

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

**13** Indicate the percentage of gaming activity conducted in

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

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

Name ▶ .....

Address ▶ .....

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

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

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

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

- Director/officer                       Employee                       Independent contractor

**17** Mandatory distributions

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

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

Return Reference	Explanation
Part I, Line 2b - Fundraiser Additional Information	LETTER DRIVE

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

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

OMB No 1545-0047

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2016**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

SPOTSYLVANIA VOLUNTEER RESCUE SQUAD  
INC

Employer identification number

54-1094923

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VI, Line 11b Form 990 Review Process	BOARD MEMBERS ARE GIVEN COPIES OF THE FORM 990 AT THE MEETING AND IT IS REVIEWED BEFORE FILING

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 18 Explanation of Other Means Forms Available For Public Inspection	DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	No documents available to the public

**2019****2019**

**DEBORAH F WILLIAMS  
COMMISSIONER OF THE REVENUE  
P O BOX 175  
SPOTSYLVANIA, VIRGINIA 22553  
TELEPHONE (540) 507-7052 FAX (540) 582-3630**

**CERTIFICATION  
OF VOLUNTEER RESCUE AND/OR FIRE COMPANY  
ACTIVE AND AUXILIARY MEMBERS**

All persons claiming the special tax classification for volunteer Fire and Rescue Department members under Section 21-27.1 of the Spotsylvania County Code, needs to complete this certification form and return to the Commissioner of Revenue's office by February 1.

Name \_\_\_\_\_ Social Security No. \_\_\_\_\_

\_\_\_\_\_ Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

\_\_\_\_\_ Physical Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

\_\_\_\_\_ Fire Company Name \_\_\_\_\_ Company # \_\_\_\_\_ **Active Fire ONLY/ Auxiliary Fire ONLY**  
(circle one)

\_\_\_\_\_ Rescue Squad \_\_\_\_\_ Station # \_\_\_\_\_ **Active ONLY**

**\*VEHICLE MUST BE OWNED/LEASED ON JANUARY 1<sup>st</sup> AND YOUR NAME LISTED TO THE VEHICLE\*\***

Vehicle Year \_\_\_\_\_ Make/Model \_\_\_\_\_

Vehicle Identification Number \_\_\_\_\_ State Tag Number \_\_\_\_\_

\_\_\_\_\_ **Signature of Member** \_\_\_\_\_ **Date** \_\_\_\_\_

**\*YOU WILL RECEIVE A COPY OF YOUR FORM SUBMITTED**

I certify that, \_\_\_\_\_ is an active or auxiliary

Member of \_\_\_\_\_ Fire Company/Rescue Squad

and **REGULARLY USES THE ABOVE VEHICLE TO RESPOND TO EMERGENCY CALLS OR REGULARY PERFORMS OTHER DUTIES** for the above named Fire Company / Rescue Squad.

\_\_\_\_\_ **Signature of Chief/Rescue Squad Captain** \_\_\_\_\_ **Date** \_\_\_\_\_

**\*\*IMPORTANT\*\* Forms submitted with incomplete or missing information WILL NOT be certified for the exemption. Forms submitted prior to January 1, 2019 will be returned. Office hours are Monday-Friday, 8:00-4:30**



# Chancellor Volunteer Fire and Rescue, Inc.

## General Order

G.O. Number: 2018 - 01	Effective Date: January 1, 2018
Section: Organization and Administration	Expiration Date: N/A
Subject: Per Diem Guidelines	Revision Date: March 6, 2018
By Order of the Chief of Department: Chip Hart	<i>[Signature]</i>
Endorsed by the President: Steven Dove	<i>[Signature]</i>

### Purpose:

The purpose of providing per diem payments to personnel is to assist with staffing the station by helping offset the cost of mileage to and from the station and meals while at the station. Per Diem is not provided for personnel to apply revenue earned for day-to-day expenses or expenses outside of general purposes of providing public safety services in Spotsylvania County. Per Diem is an optional program for those volunteering of their time and shall only be available to those personnel that meet the eligibility requirements.

### Policy Statement:

To qualify for Per Diem personnel must sign up by the 1<sup>st</sup> of each month for the minimum required duty hours on Fire/EMS Manager. Members not signed up for the minimum duty hours by the 1<sup>st</sup> of each month will not be eligible in qualifying for per diem payments in that given month. The only exemption to this criteria would be staffing for career shortages or high incident situations. Last minute request from FREM to cover for staffing shortages by career providers or request for additional staffing because of high incident situations, that are filled by CVFR personnel shall be eligible for per diem payments. Members must meet all the other criteria of this policy to collect per diem. Per Diem payment request must be turned into authorized Fire/EMS Officer for approval by the 5<sup>th</sup> of each month utilizing the CVFR Timesheet. Payment request are valid for 30 days after such approval. Payments shall only be made for the preceding month, payment request for prior months shall not be honored after 30 days. Fire/EMS approving officers shall turn in the per diem payment request to the Treasurer no later than the 5<sup>th</sup> of each month. Per Diem payments will be available no later than the 15<sup>th</sup> of each month. The Chief, Deputy Chief or President may withhold per diem payments at any time if members have not met the eligibility requirements or have not completed all assigned task outlined by the policies and procedures of CVFR. All personnel collecting per diem payments must submit IRS W-9 Form at the beginning of each calendar year. Any questions related to the per diem program shall be directed to the Treasurer.

**Procedures:**

The Per Diem rate is set at \$5.00 per hour for personnel serving in the following positions:

- EMS Driver
- Attendant-In-Charge
- Fire Driver
- Officer-In-Charge
- Lead Firefighter

Per Diem shall only be made available to one (1) Lead Firefighter assigned to the fire apparatus. This eligibility will be based on the first member to sign up on Fire/EMS Manager in that role. Per Diem payouts are based on minimum personnel staffing requirements. Personnel that staff additional roles shall not be eligible for per diem. The exception to this rule shall be for extenuating circumstances when staffing is requested for high incident response situations, which may include backfilling stations, weather related incidents, etc... Only minimum staffing positions for the specific apparatus shall be approved for per diem at the rate listed above. Members must meet all other criteria of this policy to be eligible for per diem payments.

Per Diem rates is set for \$2.50 per hour for personnel staffing the Canteen Unit. There are no limits to the staffing hours for this apparatus.

For all personnel described above, a minimum of thirty-six (36) hours per month must be provided of duty coverage to be eligible for per diem payments. Any member falling below thirty-six (36) hours shall not be eligible for per diem payments.

There will be a maximum payout monthly of one-hundred (100) hours. Any member providing duty coverage over the one-hundred (100) hours monthly shall not be eligible to collect per diem rates over that time.

Personnel must complete a CVFR Timesheet and attach a copy of Fire/EMS Manager "work schedule." In the event the two documents do not correspond, the timesheet will be forwarded to the member for corrections.

All shift reports must be completed by personnel requesting per diem payments for the period requested. Failure to have complete reports or other tasks assigned by the Chief, Deputy Chief or President may result in ineligibility of receiving per diem payments.

There will be a \$6,000 maximum annual payout for per diem per individual member.

Any member found to be willfully providing incorrect information on their monthly timesheets shall be subject to disciplinary action by Chancellor Volunteer Fire & Rescue Department. If the action warrants additional investigation, the matter shall be turned over to law enforcement for further review and sanctions, if deemed appropriate.