Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2016

Open to Public Inspection

For calendar year 2016 or tax year beginning , 2016, and ending , 20

Name of foundation Spartan Foundation	**A** Employer identification number 20-4153385
Number and street (or P O. box number if mail is not delivered to street address) — Room/suite 166 60th Street	**B** Telephone number (see instructions) 304-295-3311
City or town, state or province, country, and ZIP or foreign postal code Vienna, WV 26105	**C** If exemption application is pending, check here ▶ ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change	**D** 1. Foreign organizations, check here ▶ ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐
H Check type of organization: ☑ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation	**E** If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐
I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶ $ 20,777,240 **J** Accounting method: ☑ Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis.)*	**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)	1,830,000			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments	22,153	22,153		
	4	Dividends and interest from securities	220,243	220,243		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	(1,033,269)			
	b	Gross sales price for all assets on line 6a 2,370,797				
	7	Capital gain net income (from Part IV, line 2)		(1,033,269)		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	1,039,127	(790,873)		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)	88,534	88,534		
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	22,598	13,156		9,442
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	4,538	3,222		1,316
	24	**Total operating and administrative expenses.** Add lines 13 through 23	115,670	104,912		10,758
	25	Contributions, gifts, grants paid	518,374			518,374
	26	**Total expenses and disbursements.** Add lines 24 and 25	634,044	104,912		529,132
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	405,083			
	b	**Net investment income** (if negative, enter -0-)		0		
	c	**Adjusted net income** (if negative, enter -0-)				

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Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets 1	Cash—non-interest-bearing			
2	Savings and temporary cash investments	7,119,311	6,711,649	6,711,649
3	Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
4	Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7	Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges	4,520	10,231	10,231
10a	Investments—U.S. and state government obligations (attach schedule)		524,436	524,648
b	Investments—corporate stock (attach schedule)	10,828,361	10,242,809	11,506,475
c	Investments—corporate bonds (attach schedule)			
11	Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
12	Investments—mortgage loans			
13	Investments—other (attach schedule)	1,431,853	1,966,606	2,024,237
14	Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	19,050,647	19,455,731	20,777,240
Liabilities 17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)			
23	**Total liabilities** (add lines 17 through 22)			
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ *and complete lines 27 through 31.*			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg., and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds			
30	**Total net assets or fund balances** (see instructions)	19,050,647	19,455,731	
31	**Total liabilities and net assets/fund balances** (see instructions)			

Part III	Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	19,050,647
2	Enter amount from Part I, line 27a	2	405,083
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	19,455,730
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	19,455,730

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo., day, yr.)
1a	Publicly traded securities - Vanguard			
b	Publicly traded securities - Pershing			
c	Gain distributions from mutual funds			
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	447,315		407,232	40,083
b	1,923,482		2,996,917	(1,073,435)
c				83
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col. (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	(1,033,269)
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col. (c))
2015	141,586	11,110,181	.01274
2014	92,960	2,360,627	.03938
2013	96,431	2,060,896	.04699
2012	81,955	1,750,042	.04830
2011	69,609	1,636,469	.04254

2	**Total** of line 1, column (d)	2	.18995
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.03799
4	Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	971,459
5	Multiply line 4 by line 3	5	36,906
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	0
7	Add lines 5 and 6	7	36,906
8	Enter qualifying distributions from Part XII, line 4	8	529,132

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ______ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	0
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	0
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	0
6	Credits/Payments:		
a	2016 estimated tax payments and 2015 overpayment credited to 2016 — 6a: 10,231		
b	Exempt foreign organizations—tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments. Add lines 6a through 6d	7	10,231
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	0
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	10,231
11	Enter the amount of line 10 to be: **Credited to 2017 estimated tax** ▶ ______ **Refunded** ▶	11	10,231

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		✔
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		✔
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		✔
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ ______ **(2)** On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		✔
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		✔
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		✔
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		✔
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	✔	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	✔	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ West Virginia			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	✔	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		✔
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10	✔	

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

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		✔
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		✔
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✔	

Website address ▶

14 The books are in care of ▶ **Michael D Cain** Telephone no. ▶ **304-295-3311**
Located at ▶ **166 60th Street, Vienna, WV** ZIP+4 ▶ **26105-8002**

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

			Yes	No
16	At any time during calendar year 2016, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		✔
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶			

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

			Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2016?	1c		✔
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? ☐ Yes ☑ No If "Yes," list the years ▶ 20___ , 20___ , 20___ , 20___			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (**If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.**)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20___ , 20___ , 20___ , 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2016 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2016.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		✔
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2016?	4b		✔

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☑ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: ✔

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Harry H Esbenshade PO Box 5310, Vienna, WV 26105	President <1	0	0	0
Robert E Kirkbride PO Box 925, Marietta, OH 45750	Vice President <1	0	0	0
Richard A Hudson 4106 10th Avenue, Vienna, WV 26105	Vice President <1	0	0	0
See attachment 1				

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

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

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

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over $50,000 for professional services . . . . ▶		

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

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 None	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 None	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 . . . . ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	12,213,177
b	Average of monthly cash balances	1b	6,416,531
c	Fair market value of all other assets (see instructions)	1c	1,095,354
d	**Total** (add lines 1a, b, and c)	1d	19,725,062
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	19,725,062
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	295,876
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	19,429,186
6	**Minimum investment return.** Enter 5% of line 5	6	971,459

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

1	Minimum investment return from Part X, line 6			1	971,459
2a	Tax on investment income for 2016 from Part VI, line 5	2a			
b	Income tax for 2016. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	0
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	971,459
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	971,459
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	971,459

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	529,132
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	529,132
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	529,132

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				971,459
2 Undistributed income, if any, as of the end of 2016:				
a Enter amount for 2015 only			513,492	
b Total for prior years: 20___,20___,20___		0		
3 Excess distributions carryover, if any, to 2016:				
a From 2011				
b From 2012				
c From 2013				
d From 2014				
e From 2015				
f **Total** of lines 3a through e	0			
4 Qualifying distributions for 2016 from Part XII, line 4: ▶ $ 529,132				
a Applied to 2015, but not more than line 2a			513,492	
b Applied to undistributed income of prior years (Election required—see instructions)		0		
c Treated as distributions out of corpus (Election required—see instructions)	0			
d Applied to 2016 distributable amount				15,640
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2016 *(If an amount appears in column (d), the same amount must be shown in column (a).)*	0			0
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2015. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				955,819
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	0			
8 Excess distributions carryover from 2011 not applied on line 5 or line 7 (see instructions)	0			
9 **Excess distributions carryover to 2017.** Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9:				
a Excess from 2012				
b Excess from 2013				
c Excess from 2014				
d Excess from 2015				
e Excess from 2016				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2016, enter the date of the ruling . . . . . . ▶

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

	Tax year	Prior 3 years			
	(a) 2016	**(b)** 2015	**(c)** 2014	**(d)** 2013	**(e)** Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

None

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

None

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

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

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

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

c Any submission deadlines:

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

Part XV Supplementary Information *(continued)*

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Parkersburg & Wood County Public Library 3100 Emerson Avenue, Parkersburg, WV 26104			ebooks/audio books	30,000
Marietta College 215 5th Street, Marietta, OH 45750			annual fund	25,000
United Way of the Mid Ohio Valley 935 Market Street, Parkersburg, WV 26101			ongoing programs	10,000
St. James Episcopal Church 218 S Court Street, Lewisburg, WV 24901			flood relief	10,000
Greenbrier Valley Community Foundation 109 Jefferson Street, Lewisburg, WV 24901			flood relief	10,000
Healthnetwork Foundation 33 River Street, Chagrin Falls, OH 44022			25 anniversary	25,000
The Clay Center for the Arts & Sciences of WV 1 Clay Square, Charleston, WV 25301			Wood County student plan	50,000
Marietta College 215 5th Street, Marietta, OH 45750			public programs	38,498
City of Parkersburg 1 Government Square, Parkersburg, WV 26102			basketball courts	125,000
City of Vienna 609 29th Street, Vienna, WV 26105			tennis lights	25,000
Westminster Presbyterian Church 708 54th Street, Vienna, WV 26105			ongoing support	5,000
Ely Chapman Education Foundation 403 Scammel Street, Marietta, OH 45750			program support	5,000
Vienna Public Library 2300 1st Avenue, Vienna, WV 26105			purchase books	5,000
Camden Clark Foundation 800 Garfield Avenue, Parkersburg, WV 26101			current campaign	5,000
Cleveland Clinic 9500 Euclid Avenue, Cleveland, OH 44195			Innovation Fund	25,000
ATTACHMENT #2				124,876
Total . . . . . . ▶ 3a				518,374
b *Approved for future payment*				
Total . . . . . . ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue.					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)					

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 ______

(See worksheet in line 13 instructions to verify calculations.)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		✔
	(2) Other assets	1a(2)		✔
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		✔
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		✔
	(3) Rental of facilities, equipment, or other assets	1b(3)		✔
	(4) Reimbursement arrangements	1b(4)		✔
	(5) Loans or loan guarantees	1b(5)		✔
	(6) Performance of services or membership or fundraising solicitations	1b(6)		✔
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		✔

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ Michael A. Cain | 05/08/17 | ▶ Secretary/TREASURER

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

SPARTAN FOUNDATION 20-4156685
990-PF 2016
Attachment #1 to Part VIII, Item 1

1. List of officers, directors, et al

a. Name and address	b. Title & avg hrs/wk	c. Compensation	d. Emp Ben	e. Expense
William D. Esbenshade 1225 S. Williams Street Denver, CO 80210	Vice President <1	0	0	0
Michael D. Cain 4401 Grand Central Ave Vienna, WV 26105	Secy/Treas <1	0	0	0

SPARTAN FOUNDATION

990-PF 2016

Attachment #2 to Part XV, Item 3a

20-4156685

3 Grants and Contributions paid During the Year Name and address a. Paid during the year	Fdtn Status	Purpose	Amount
Marietta Hospital Health Foundation 401 Matthew Street, Marietta, OH 45750		Current campaign	5,000
Uniontown Public Library 24 Jefferson St., Uniontown, PA 15401		Annual support	34,644
Parkersburg YMCA 1800 30th Street, Parkersburg, WV 26101		Annual support	60,973
Parkersburg Area Community Foundaton 1620 Park Ave., Parkersburg, WV 26102-1762	P	Annual support	24,259
			124,876

SPARTAN FOUNDATION 20-4153385
990-PF 2016

Schedule in support of Part I, Item 16c

Money manager fees:

Gardner Russo & Gardner 223 East Chestnut St. Lancaster, PA 17602	42,011
Ruane Cunniff & Goldfarb 9 West 57th Street, Suite 5000 New York, NY 10019	46,523
Total professional fees	88,534

Schedule in support of Part I, Item 18

Taxes

West Virginia Annual Report	25
Excise tax on net investment income	9,417
Foreign taxes withheld on dividends	13,156
Total taxes	22,598

Schedule in support of Part I, Item 23

Other expense

Dues to Exponent Philanthropy	750
Dues to WV Philanthropy	500
Fees - ADR and foreign custody	1,901
U. S. Postmaster	66
Other portfolio expense from K-1	1,321
Total other expense	4,538

SPARTAN FOUNDATION 20-4153385

990-PF 2016

Schedule in support of Part II, Item 10a

	QUANTITY	COST	MARKET VALUE
UNITED STATES TREAS BILLS			
.000% 02/23/17 B/E DTD 08/25/16	375,000	374,597	374,749
.000% 02/23/17 B/E DTD 08/25/16	150,000	149,839	149,899
		524,436	524,648

;PARTAN FOUNDATON
)90-PF 2016
;chedule in support of Part II, Item 10b

20-4153385

Page 1

	STOCK/ETF	# OF SHARES	AVG COST PER SHARE	TOTAL COST	12/31/2016 QUOTE
\PEI	American Public Educ	780	27.79	21,677.14	23,936.25
\GX	Argan, Inc.	387	48.60	18,807.79	35,909.95
3BBY	Bed Bath & Beyond	289	45.36	13,108.64	11,744 96
3KE	Buckle, Inc	493	26.57	13,100.09	11,240 40
;TB	Cooper Tire & Rubber	125	207.21	25,900 91	28,671.30
²LUS	EPLUS, Inc	163	81.10	13,219.76	18,777.60
⁼PRX	Five Prime Therapeuti	305	42.96	13,104.05	15,283 55
⁼F	Futurefuel Corp.	1171	11 18	13,095.76	16,276.90
⁻IBB	Hibbett Sports, Inc.	367	35 78	13,131.08	13,689 10
BA	Industrias Bachoco AI	295	56.64	16,709 21	14,460.90
QNT	Inteliquent, Inc.	806	16.28	13,121 20	18,473 52
VMI	Marcus & Millichap, In	495	26.48	13,106.66	13,226.40
VIOH	Molina Health Care, Ir	231	58 63	13,543.90	12,534 06
VIOV	Movado Group, Inc.	470	27.93	13,128.32	13,512 50
\HTC	Natural Health Trends	345	71.00	24,494 24	19,954.55
²CCC	PC Connection, Inc	558	23 52	13,122.77	15,674.22
₹GR	Sturm Ruger & Co.	290	93 60	27,145 25	27,667.50
TARO	Taro Pharmaceuticals	164	106 16	17,410.55	17,264 28
JTHR	United Therapeutics C	118	201 28	23,751.42	29,690 01
VLGEA	Village Super Mkt Inc	442	33 88	14,976.86	13,657.80
VIO	Altria Group, Inc	1600	41.69	66,696 00	108,192.00
CC	Chemours Company	300	15 79	4,737.66	6,627.00
KO	Coca Cola Company	2600	28.89	75,104.10	107,796.00
MA	Mastercard, Inc. Cl A	2000	75 01	150,020.00	206,500 00
NSRGY	Nestle SA-Spon ADR	1750	65 45	114,542.75	125,545 00
PEBO	Peoples Bancorp, Inc	2214	23 42	51,859 63	71,866 44
PG	Procter & Gamble Co.	2880	80 99	233,258 40	242,150 40
RSP	Rydex ETF Equal Wei	1415	47.27	66,891 86	122,595 60
UBSI	United Bankshares	1160	31 96	37,076.62	53,650 00
VDE	Vanguard Energy ETF	262	76.26	19,979.33	27,426.16
VTV	Vanguard Value ETF	485	41 13	19,948.05	45,109.85
VIG	Vanguard Dividend Ap	930	53 66	49,903 80	79,217 40
VWO	Vanguard FTSE Emer	1000	43 94	43,935.00	35,780.00
IJJ	Ishares S&P Mid Cap	700	122 31	85,613 50	101,647.00
IJS	Ishares S&P Sm Cap	600	111.12	66,670.50	84,006.00
MUB	Ishares S&P National	900	109 12	98,206.29	97,362.00
		Total		1,520,099 09	1,887,116.60
		From Page 2		3,943,912	4,169,532
		From Page 3		4,778,798	5,449,826
		Grand total		10,242,809	11,506,475

SPARTAN FOUNDATION
990-PF 2016
Schedule in support of Part II, Item 10b

20-4153385

	COST	MARKET
Berkshire Hathaway Inc CL B	269,400	335,738
Berkshire Hathaway Inc CL A	196,383	244,121
Nestle SA-Spon ADR	418,948	401,313
Phillip Morris International	322,328	350,499
Mastercard Inc Cl A	262,377	351,050
Compagnie Financiere Richemont	369,045	289,615
Wells Fargo	265,001	292,084
Heineken Holding NV	257,318	280,719
Anheuser-Busch InBev SA	275,206	263,547
Pernod Ricard	266,380	255,396
Unilever NV ADR	217,505	218,152
Altria Group Inc	97,795	151,537
British American Tobacco PLC	126,387	125,861
The Swatch Group AG-BR	148,316	126,823
Martin Marietta Materials	75,556	132,254
Diago PLC	111,534	100,873
Comcast Corp New Cl A	21,812	27,690
Brown-Forman Corp Cl A	106,777	108,586
Brown-Forman Corp Cl B	309	449
JC Decaux SA ACT	93,981	72,971
Scripps Networks Interaction Cl A	41,554	40,254
	3,943,912	4,169,532

	COST	MARKET
Alphabet Inc Cl C	212,238	243,122
Alphabet Inc Cl A	52,260	72,113
Amazon, Inc	64,039	65,240
American Express	38,152	32,595
Berkshire Hathaway Cl B	606,014	733,573
Carmax, Inc	246,373	311,067
Chipotle Mexican Grill Inc	121,680	106,026
Constellation Software Inc	154,613	197,472
Croda International PLC	73,894	71,781
Danaher Corp	66,074	67,953
Dentsply Sirona Inc	274,100	300,714
Emcor Group Inc	55,976	76,207
Fastenal Co	231,816	253,035
Goldman Sachs Group Inc	87,903	127,148
Hiscox Ltd	66,690	66,238
Jacobs Engineering Group Inc	126,489	156,465
Liberty Media Corp	2,260	2,446
Mastercard Inc	473,184	631,581
Mohawk Industries	200,311	258,585
O'Reilly Automotive Inc	234,030	236,092
Omnicom Group	81,225	90,982
Perrigo Co PLC	79,711	51,852
Praxair	78,755	73,361
Rolls Royce Holdings PLC	288,243	180,272
Schwab Charles Corp	125,280	178,562
Tiffany & Co	81,457	80,450
TJX Cos	333,164	415,994
Visa Inc CL A	59,679	88,943
Waters Corp	129,311	133,584
Wells Fargo & Co	133,877	146,373
	4,778,798	5,449,826

ƽPARTAN FOUNDATON | 20-4153385
)90-PF 2016
Schedule ın support of Part II, Item 13 Other Investments

	MUTAL FUND	# OF SHARES	AVG COST PER SHARE	TOTAL COST	QUOTE
ᴎUTUAL FUNDS:					
/SIAX	Vang Small-Cap Value Index Fur	7,408.311	40 97	303,540.01	385,009.92
/SGAX	Vang. Small-Cap Growth Index Fı	4,407.864	47.58	209,711.96	206,243.96
/TSAX	Vang Total Stock Mkt Idx	236.622	52.94	12,526.34	13,269.76
/FIAX	Vang. 500 Idx Fund	757.026	193.82	146,728.11	156,378.86
/MTLX	Vang. Ltd Term TE Fund	20,044.260	10.99	220,307.36	217,279.78
/MITX	Vang. Inter TE Fund	33,540 362	14.02	470,191 39	465,929.57
/WSTX	Vang Short TE Fund	5,000.248	15 80	79,000.60	78,603.90
/WLUX	Vang Long TE Fund	2,193.809	11.51	25,248.17	24,995 55
	Mutual Fund Totals			1,467,253 94	1,547,711.30
	Acacia Institutional Partners, LP			499,353	476,526
	Total Other Investments			1,966,606 94	2,024,237.30

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*.**

OMB No. 1545-0047

2016

Name of the organization	**Employer identification number**
Spartan Foundation	20-4153385

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☑ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

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

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, 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).

Name of organization	Employer identification number
Spartan Foundation	20-4153385

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	Estate of Harry H Esbenshade Jr PO Box 5310 Vienna, WV 26105	$ 1,830,000	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)