

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

2016

Department of the Treasury
Internal Revenue Service

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

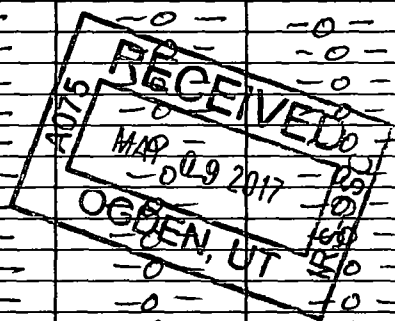
Open to Public Inspection

For calendar year 2016 or tax year beginning January 1, 2016, and ending December 31, 2016

Name of foundation West Rockingham Food Pantry A Employer identification number 94-3472757
 Number and street (or P.O. box number if mail is not delivered to street address) Room/suite B Telephone number (see instructions)
4222 Mt. Clinton Pike (540) 867-5117
 City or town, state or province, country, and ZIP or foreign postal code C If exemption application is pending, check here
Harrisonburg VA 22802-0132
 G Check all that apply: Initial return Initial return of a former public charity D 1. Foreign organizations, check here
 Final return Amended return 2. Foreign organizations meeting the 85% test, check here and attach computation
 Address change Name change E If private foundation status was terminated under section 507(b)(1)(A), check here
 H Check type of organization: Section 501(c)(3) exempt private foundation F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation
 I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 7801.00 J Accounting method: Cash Accrual Other (specify) _____
 (Part I, column (d) must be on cash basis.)

SCANNED MAY 19 2017

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)	27318.00			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	-0-	-0-	-0-	
	4 Dividends and interest from securities	-0-	-0-	-0-	
	5a Gross rents	-0-	-0-	-0-	
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-0-			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		-0-		
	8 Net short-term capital gain			-0-	
	9 Income modifications			-0-	
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)	-0-		-0-		
11 Other income (attach schedule)	-0-	-0-	-0-		
12 Total. Add lines 1 through 11	27318.00	-0-	27318.00		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	-0-	-0-	-0-	-0-
	14 Other employee salaries and wages	-0-	-0-	-0-	-0-
	15 Pension plans, employee benefits	-0-	-0-	-0-	-0-
	16a Legal fees (attach schedule)	-0-	-0-	-0-	-0-
	b Accounting fees (attach schedule)	-0-	-0-	-0-	-0-
	c Other professional fees (attach schedule)	-0-	-0-	-0-	-0-
	17 Interest	-0-	-0-	-0-	-0-
	18 Taxes (attach schedule) (see instructions)	-0-	-0-	-0-	-0-
	19 Depreciation (attach schedule) and depletion	-0-	-0-	-0-	-0-
	20 Occupancy	-0-	-0-	-0-	-0-
	21 Travel, conferences, and meetings	-0-	-0-	-0-	-0-
	22 Printing and publications	-0-	-0-	-0-	-0-
	23 Other expenses (attach schedule)	28837.00	-0-	-0-	28837.00
	24 Total operating and administrative expenses. Add lines 13 through 23	28837.00	-0-	-0-	28837.00
	25 Contributions, gifts, grants paid	-0-	-0-	-0-	-0-
26 Total expenses and disbursements. Add lines 24 and 25	28837.00	-0-	-0-	28837.00	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	(1519.00)				
b Net investment income (if negative, enter -0-)		-0-			
c Adjusted net income (if negative, enter -0-)			-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	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value			
Assets	1	Cash—non-interest-bearing	9320.00	7801.00	7801.00		
	2	Savings and temporary cash investments	-0-	-0-	-0-		
	3	Accounts receivable ▶ -0-	-0-	-0-	-0-		
		Less: allowance for doubtful accounts ▶ -0-	-0-	-0-	-0-		
	4	Pledges receivable ▶ -0-	-0-	-0-	-0-		
		Less: allowance for doubtful accounts ▶ -0-	-0-	-0-	-0-		
	5	Grants receivable	-0-	-0-	-0-		
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)	-0-	-0-	-0-		
	7	Other notes and loans receivable (attach schedule) ▶ -0-	-0-	-0-	-0-		
		Less: allowance for doubtful accounts ▶ -0-	-0-	-0-	-0-		
	8	Inventories for sale or use	-0-	-0-	-0-		
	9	Prepaid expenses and deferred charges	-0-	-0-	-0-		
	10a	Investments—U.S. and state government obligations (attach schedule)	-0-	-0-	-0-		
	b	Investments—corporate stock (attach schedule)	-0-	-0-	-0-		
	c	Investments—corporate bonds (attach schedule)	-0-	-0-	-0-		
	11	Investments—land, buildings, and equipment: basis ▶ -0-	-0-	-0-	-0-		
	Less: accumulated depreciation (attach schedule) ▶ -0-	-0-	-0-	-0-			
12	Investments—mortgage loans	-0-	-0-	-0-			
13	Investments—other (attach schedule)	-0-	-0-	-0-			
14	Land, buildings, and equipment: basis ▶ -0-	-0-	-0-	-0-			
	Less: accumulated depreciation (attach schedule) ▶ -0-	-0-	-0-	-0-			
15	Other assets (describe ▶ <i>None</i>)	-0-	-0-	-0-			
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	9320.00	7801.00	7801.00			
Liabilities	17	Accounts payable and accrued expenses	-0-	-0-			
	18	Grants payable	-0-	-0-			
	19	Deferred revenue	-0-	-0-			
	20	Loans from officers, directors, trustees, and other disqualified persons	-0-	-0-			
	21	Mortgages and other notes payable (attach schedule)	-0-	-0-			
	22	Other liabilities (describe ▶ <i>None</i>)	-0-	-0-			
	23	Total liabilities (add lines 17 through 22)	-0-	-0-			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>						
	24	Unrestricted					
	25	Temporarily restricted					
	26	Permanently restricted					
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>						
	27	Capital stock, trust principal, or current funds	9320.00	7801.00			
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	-0-	-0-			
29	Retained earnings, accumulated income, endowment, or other funds	-0-	-0-				
30	Total net assets or fund balances (see instructions)	9320.00	7801.00				
31	Total liabilities and net assets/fund balances (see instructions)	9320.00	7801.00				

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	9320.00
2	Enter amount from Part I, line 27a	2	(1519.00)
3	Other increases not included in line 2 (itemize) ▶ <i>None</i>	3	
4	Add lines 1, 2, and 3	4	7801.00
5	Decreases not included in line 2 (itemize) ▶ <i>None</i>	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	7801.00

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	<i>Not Applicable</i>			
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a	<i>NA</i>			
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (j) over col. (k), if any		
a	<i>NA</i>			
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		
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	<i>NA</i>		
2014			
2013			
2012			
2011			
2	Total of line 1, column (d)	2	
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	
4	Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	
5	Multiply line 4 by line 3	5	
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	
7	Add lines 5 and 6	7	
8	Enter qualifying distributions from Part XII, line 4 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.	8	

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary – see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1		
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		
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		
6	Credits/Payments:			
a	2016 estimated tax payments and 2015 overpayment credited to 2016	6a		
b	Exempt foreign organizations – tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7		
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2017 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a		✓
b		✓
<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		
c		✓
d		
e		
2		✓
3		✓
4a		✓
4b		✓
5		✓
6	✓	
7	✓	
8a		
b	✓	
9	✓	
10		✓

Virginia

None

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)
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)
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address
14 The books are in care of Elaine N McDorman Telephone no. (540) 879-9368 Located at 2636 Kerns Rd Dayton VA 22821 ZIP+4 22821-2501
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
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? 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.

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?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(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.)
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here
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?
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? If "Yes," list the years
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement-see instructions.)
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
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.)
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
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?

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)? Yes No
 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? Yes 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? Yes No

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

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

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

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	
2	
3	
4	

see Attachment

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions.	
3	

None

None

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	- 0 -
b	Average of monthly cash balances	1b	7074.00
c	Fair market value of all other assets (see instructions)	1c	- 0 -
d	Total (add lines 1a, b, and c)	1d	7074.00
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	- 0 -
3	Subtract line 2 from line 1d	3	7074.00
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions) . <i>See Attachment</i>	4	7074.00
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	- 0 -
6	Minimum investment return. Enter 5% of line 5	6	- 0 -

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	
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	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
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	

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	28837.00
b	Program-related investments—total from Part IX-B	1b	- 0 -
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	- 0 -
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	- 0 -
b	Cash distribution test (attach the required schedule)	3b	- 0 -
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	28837.00
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	- 0 -
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	28837.00

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				
2 Undistributed income, if any, as of the end of 2016:				
a Enter amount for 2015 only				
b Total for prior years: 20____, 20____, 20____				
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				
4 Qualifying distributions for 2016 from Part XII, line 4: ▶ \$ _____				
a Applied to 2015, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2016 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2016 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2015. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				
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)				
8 Excess distributions carryover from 2011 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a				
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				(e) Total
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	-0-	-0-	-0-	-0-	
b 85% of line 2a	-0-	-0-	-0-	-0-	
c Qualifying distributions from Part XII, line 4 for each year listed	28837.00	26976.00	31563.00	30509.00	
d Amounts included in line 2c not used directly for active conduct of exempt activities	-0-	-0-	-0-	-0-	
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	28837.00	26976.00	31563.00	30509.00	
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets	-0-	-0-	-0-	-0-	
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)	-0-	-0-	-0-	-0-	
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	-0-	-0-	-0-	-0-	
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)	-0-	-0-	-0-	-0-	
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)	-0-	-0-	-0-	-0-	
(3) Largest amount of support from an exempt organization	-0-	-0-	-0-	-0-	
(4) Gross investment income	-0-	-0-	-0-	-0-	

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:
NA
- b** The form in which applications should be submitted and information and materials they should include:
NA
- c** Any submission deadlines:
NA
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
NA

Part XV Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<p>a Paid during the year</p> <p style="font-size: 2em; text-align: center;">None</p>				
Total				3a
<p>b Approved for future payment</p> <p style="font-size: 2em; text-align: center;">None</p>				
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

- 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)** Yes No
 - (2) Other assets **1a(2)** Yes No
 - b** Other transactions:
 - (1) Sales of assets to a noncharitable exempt organization **1b(1)** Yes No
 - (2) Purchases of assets from a noncharitable exempt organization **1b(2)** Yes No
 - (3) Rental of facilities, equipment, or other assets **1b(3)** Yes No
 - (4) Reimbursement arrangements **1b(4)** Yes No
 - (5) Loans or loan guarantees **1b(5)** Yes No
 - (6) Performance of services or membership or fundraising solicitations **1b(6)** Yes No
 - c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees **1c** Yes No
 - 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.

Elaine J. McComan 15/1/17 *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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Part I Line 23

West Rockingham Food Pantry, Inc. Summary Report January through December 2016	
Income	
Direct Public Support	
Business Contributions	\$ 3,459.18
Church & Religious Organizations	\$ 8,365.29
Civic Organizations	\$ 772.69
Individual Contributions	\$ 14,720.57
Total Direct Public Support	\$ 27,317.73
Total Income	\$ 27,317.73
Expense	
Business Taxes & Licenses	\$ 185.00
Food Purchases	\$ 19,500.35
Insurance	\$ 731.00
Milk Voucher	\$ 8,420.39
Office Supplies	\$ -
Supplies	\$ -
Facilities & Equipment	\$ -
Total Expense	\$ 28,836.74
Net Income	\$ (1,519.01)

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors 2016

(a) Name	(a) Address	(b) Title and Average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred	(e) Expense account, other allowances
Jack Martin	8259 Family Farm Lane, Dayton, VA 22821	Director ¼	0	0	0
Peggy Rhodes	1666 Cooks Creek Road Harrisonburg, Va 22802	Director ¼	0	0	0
Mary Sue McDonald	P.O. Box 132, Linville VA 22834	Director ¼	0	0	0
Sharon Showalter	2870 Paradise Lane, Harrisonburg, VA 22802	Director ¼	0	0	0
Pres Nowlin	1285 Shank Drive #318 Harrisonburg, VA 22802	Director ¼	0	0	0
Tina Fallin	5658 Singers Glen Rd, Harrisonburg, VA 22802	Director ¼	0	0	0
Judy Hartman	637 Gravels Road, Harrisonburg, VA 22802	Director ¼	0	0	0
Marsha Gordon	3230 Eversole Road Harrisonburg, VA 22802	Director ¼	0	0	0
Frances Bailey	2321 Ralston Rd, Harrisonburg, VA 22802	Director ¼	0	0	0
Dan Dalrymple	6762 Mount Clinton Pike, Harrisonburg, VA 22802	Director ¼	0	0	0
Nancy Brubaker	150 Mosby Rd, Harrisonburg, VA 22801	Director ¼	0	0	0
Rodney Shiflet	3885 Fulton School Rd, Dayton, VA 22821	Director ¼	0	0	0
Ronald Miller	5724 Rawley Pike, Harrisonburg, VA 22801	Director ¼	0	0	0
Rev. Andrew Peck- McClain	1798 Muddy Creek Road Harrisonburg, VA 22802	Pastor, ex officio w/o vote ¼	0	0	0

Martha Showalter	62 Heatwole Drive, Harrisonburg, VA 22802	Director	¼	0	0	0
Martha Showalter	62 Heatwole Drive, Harrisonburg, VA 22802	Food Pantry Coordinator	6	0	0	0
Dawn Barnett	210 Northview Drive, Dayton, VA 22821	Food Pantry Assistant	1½	0	0	0
Karen Shiflet	3885 Fulton School Rd, Dayton, VA 22821	Food Pantry Assistant	1½	0	0	0
Mary Sue McDonald	P.O. Box 132, Linville VA 22834	Food Pantry Assistant	1	0	0	0
Diane McCurdy	108 Breezewood Terrace, Bridgewater, VA 22812	Food Pantry Assistant	1	0	0	0
Debbie Bergey	89 Rorrer Circle, Harrisonburg, VA 22802	Food Pantry Assistant	1	0	0	0
Bea Morris	2669 Ralston Rd, Harrisonburg, VA 22802	Chairperson	8	0	0	0
Rev. Michael Fallin	5658 Singers Glen Rd, Harrisonburg, VA 22802	Vice-Chairperson	1	0	0	0
Mary Etta Cornett	3106 Hemlock St., Harrisonburg, VA 22801	Secretary	½	0	0	0
Elaine McDorman	2636 Kerns Rd, VA 22821	Treasurer	5	0	0	0
Pam Bocoock	4028 Cannery Woods, Bridgewater, VA 22812	Correspondance Secretary	1	0	0	0
Carol Stilwell	435 Eckert Circle, Harrisonburg, VA 22801	Record Keeper	1	0	0	0

Part IX – A Summary of Direct Charitable Activities

West Rockingham Food Pantry's only direct charitable activity is to provide food to supplement the nutritional needs of low income families in our local area. Monetary donations collected from the general public are used to purchase food which is then distributed to the needy families. The program benefited an average of 338 individuals per month in 2016. West Rockingham Food Pantry is an all volunteer organization including officers, directors, and workers.

Part X Line 4

As a simple food pantry, the vast majority (96%) of the money collected is used to buy food and milk to be distributed to the needy. With donations and the number served fluctuating each month, WRFPP needs to carry a balance that would allow the pantry to purchase food and milk to meet the needs of those it serves each month. In 2016, the food pantry experienced seven months where it spent more on expenses than it received in contributions and one month with only \$20 more than expenses. The net income for 2016 was a deficit of \$1519. Our additional "end of year" donations result in a higher annual balance. If there had not been this higher balance, there would not have been enough money to meet the needs for the leaner months of the beginning of the next year. Also, carrying this balance allows WRFPP to help in emergency situations throughout the year.