2949117403801 8

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.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0052
2017
Open to Public Inspection

For calendar year 2017 or tax year beginning , 2017, 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): 166 60th Street | Room/suite
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 ▶ ☐
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 ☐ 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) ▶ $ 24,148,338
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))

	Line	Description	(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)	1,319,947			
	2	Check ▶ ☐ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	3,322	3,322		
	4	Dividends and interest from securities	280,519	280,519		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	268,253			
	b	Gross sales price for all assets on line 6a 1,881,035				
	7	Capital gain net income (from Part IV, line 2)		268,253		
	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	1,872,041	552,094		
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)	9,150			9,150
	c	Other professional fees (attach schedule)	111,459	111,459		
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	14,377	14,352		25
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	2,731	1,411		1,320
	24	**Total operating and administrative expenses.** Add lines 13 through 23	137,717	127,222		10,495
	25	Contributions, gifts, grants paid	950,452			950,452
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,088,169	127,222		960,947
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	783,872			
	b	**Net investment income** (if negative, enter -0-)		427,603		
	c	**Adjusted net income** (if negative, enter -0-)				

RECEIVED
JUN 18 2018
OGDEN, UT
IRS-OSC

SCANNED AUG 06 2018

9 2

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	6,711,649	6,078,599	6,078,599
	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	10,231		
	10a Investments—U.S. and state government obligations (attach schedule)	524,436		
	b Investments—corporate stock (attach schedule)	10,242,809	11,905,858	15,493,000
	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)	1,966,606	2,255,148	2,576,739
	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)	19,455,731	20,239,605	24,148,338
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)	19,455,731	20,239,605	
	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	19,455,731
2 Enter amount from Part I, line 27a	2	783,872
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	20,239,603
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	20,239,603

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (for example, 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	K-1			
d	Gain distributions from mutual funds			
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	166,966		154,604	12,362
b	1,714,069		1,501,145	212,925
c				42,896
d				70
e				

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

	(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col (j), if any	(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	268,253
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 doesn't 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))
2016	529,132	19,429,186	.02723
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

2	**Total** of line 1, column (d)	2	.17464
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	.034928
4	Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	22,901,828
5	Multiply line 4 by line 3	5	799,915
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	4,276
7	Add lines 5 and 6	7	804,191
8	Enter qualifying distributions from Part XII, line 4	8	960,947

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	4,276
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	4,276
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	4,276
6	Credits/Payments:		
a	2017 estimated tax payments and 2016 overpayment credited to 2017 — 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 ☐ 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	4,276
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 2018 estimated tax** ▶ ____ **Refunded** ▶	11	

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 the 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 2017 or the tax year beginning in 2017? See the 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 2017, 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 2017?	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 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? ☐ 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 2017 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 2017.)	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 2017?	4b		✔

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

			Yes	No
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		✔
	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, and 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	15,728,319
b	Average of monthly cash balances	1b	7,522,268
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	23,250,587
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	23,250,587
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	348,759
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	22,901,828
6	**Minimum investment return.** Enter 5% of line 5	6	1,145,091

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	1,145,091
2a	Tax on investment income for 2017 from Part VI, line 5	2a	4,276		
b	Income tax for 2017. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	4,276
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	1,140,815
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	1,140,815
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	1,140,815

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	960,947
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	960,947
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	960,947

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 2016	(c) 2016	(d) 2017
1	Distributable amount for 2017 from Part XI, line 7				1,140,815
2	Undistributed income, if any, as of the end of 2017:				
a	Enter amount for 2016 only			955,019	
b	Total for prior years: 20___,20___,20___				
3	Excess distributions carryover, if any, to 2017:				
a	From 2012				
b	From 2013				
c	From 2014				
d	From 2015				
e	From 2016				
f	**Total** of lines 3a through e				
4	Qualifying distributions for 2017 from Part XII, line 4: ▶ $				
a	Applied to 2016, but not more than line 2a			955,019	
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 2017 distributable amount				5,128
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2017 (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 2016. Subtract line 4a from line 2a. Taxable amount—see instructions				
f	Undistributed income for 2017. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2018				1,135,687
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 2012 not applied on line 5 or line 7 (see instructions)				
9	**Excess distributions carryover to 2018.** Subtract lines 7 and 8 from line 6a				
10	Analysis of line 9:				
a	Excess from 2013				
b	Excess from 2014				
c	Excess from 2015				
d	Excess from 2016				
e	Excess from 2017				

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 2017, 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 (a) 2017	Prior 3 years (b) 2016	(c) 2015	(d) 2014	(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 , to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

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

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

c Any submission deadlines:

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

Part XV Supplementary Information *(continued)*

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

Recipient — Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Ohio Valley University 1 Campus View Drive, Vienna, WV 26105			Scoreboard	4,000
Boy Scouts of America 1340 Juliana Street, Parkersburg, WV 26101			Leadership Dinner	175
Parkersburg Area Community Foundation 1620 Park Avenue, Parkersburg, WV 26101			Parkersburg Day Nursery	1,000
Parkersburg Art Center 725 Market Street, Parkersburg, WV 26101			Memorial Gift (Don Whitlatch)	1,000
West Virginia Golf Association 2115 Charleston Town Ctr, Charleston, WV 25389			First Tee	15,000
Artsbridge PO Box 1706, Parkersburg, WV 26101			ArtCart Program	20,000
Marietta College 215 5th Street, Marietta, OH 45750			J.D. Vance Presentation	20,000
Parkersburg & Wood County Public Library 3100 Emerson Avenue, Parkersburg, WV 26104			Building Renovation	100,000
The River Cities Symphony Orchestra PO Box 477, Parkersburg, WV 26102			Ongoing Programs	1,000
Marietta College 215 5th Street, Marietta, OH 45750			Annual Fund	25,000
Marietta College 215 5th Street, Marietta, OH 45750			Golf	1,000
United Way of the Mid Ohio Valley 935 Market Street, Parkersburg, WV 26101			Ongoing Programs	10,000
Cleveland Clinic 9500 Euclid Avenue, Cleveland, OH 44195			Prostate Cancer Research	50,000
Marietta Community Foundation 100 Putnam Street, Marietta, OH 45750			Memorial Fund & Ely Chapman	10,000
Artsbridge PO Box 1706, Parkersburg, WV 26101			Performance Art Wood County	10,000
ATTACHMENT #2				682,277
Total . . . . ▶ 3a				950,452
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) (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) (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 D. Cain | 5/10/18 | 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	

Schedule in support of Part I, Item 16b
Accounting fees:

Rea & Associates 122 Fourth St. NW New Philadelphia, OH 44663	9,150

Schedule in support of Part I, Items 16c
Money manager fees:

Gardner Russo & Gardner 223 East Chestnut St. Lancaster, PA 17602	48,529
Ruane, Cunniff & Goldfarb, Inc. 9 West 57th Street, Suite 5000 New York, NY 10019	62,930
Total professional fees	111,459

Schedule in support of Part I, Item 18
Taxes:

West Virginia Annual Report	25
Foreign taxes withheld on dividends	14,352
Total taxes	14,377

Schedule in support of Part I, Item 23

Other expenses:

Dues to Exponent Philanthropy	750
Dues to Philanthropy WV	500
U. S. Postmaster	70
Foreign dividend fees and foreign custody fees	1,411
Total other expenses	2,731

SPARTAN FOUNDATION 20-4156685

990-PF 2017

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 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 20-4156685
990-PF 2017
ATTACHMENT #2, to Part IV, Item 3

(3) Grants and Contributions Paid During the Year

Recipient Name and address	Purpose of grant or contribution	Amount
Boys & Girls Club of Parkersburg 1200 Mary Street, Parkersburg, WV 26101	Gameroom Upgrades	35,000
Camden Clark Foundation 800 Garfield Avenue, Parkersburg, WV 26101	General Support	5,000
Marietta Memorial Hospital 401 Matthew Street, Marietta, OH 45750	General Support	5,000
Vienna Recreation Association PO Box 5097, Vienna, WV 26105	General Support	3,000
Wood County Recreation Commission 1920 Park Avenue, Parkersburg, WV 26101	General Support	3,000
West Virginia University at Parkersburg 300 Campus Drive, Parkersburg, WV 26104	Annual Fund	10,000
Parkersburg YMCA 1800 30th Street, Parkersburg, WV 26104	Current Year Operations	50,000
Humane Society of Parkersburg 530 29th Street, Parkersburg, WV 26101	Addition and Renovations	25,000
Vienna Public Library 2300 1st Avenue, Vienna, WV 26105	Electronic Media	6,615
Parkersburg Area Community Foundation 1620 Park Avenue, Parkersburg, WV 26101	Various Programs	30,000
City of Parkersburg PO Box 1627, Parkersburg, WV 26102	Splash Pad	250,000
City of Vienna 609 29th Street, Vienna, WV 26105	Vienna Senior Center and Jackson Park	13,150
Uniontown Public Library 24 Jefferson Street, Uniontown, PA 15401	Ongoing Programs	51,595
Parkersburg Area Community Foundation 1620 Park Avenue, Parkersburg, WV 26101	Ongoing Programs	45,526
Marietta College 215 5th Street, Marietta, OH 45750	Frederica Esbenshade Public Programs Fund	35,145
Parkersburg YMCA 1800 30th Street, Parkersburg, WV 26104	Ongoing Programs	114,246
		682,277

.SPARTAN FOUNDATON
990-PF 2017
Schedule in support of Part II, Item 10b

20-4153385
Page 1

	STOCK/ETF DATE OF PURCHASE	# OF SHARES	AVG COST PER SHARE	TOTAL COST	31-Dec-17 QUOTE
STOCKS & ETFs.					
MO	Altria Group, Inc,	1600.000	41 69	66,696.00	114,256.00
CC	Chemours Company	300.000	15.79	4,737.66	15,018.00
KO	Coca Cola Company	1600.000	22.22	35,547.80	73,408.00
KO	Coca Cola Company	1000.000	39.56	39,556.30	45,880.00
MA	Mastercard, Inc Cl A	2000 000	75.01	150,020.00	302,720 00
NSRGY	Nestle SA Spon ADRs	500.000	39.37	19,685.00	42,985.00
NSRGY	Nestle SA Spon ADRs	1250 000	75 89	94,857.75	107,462.50
PEBO	Peoples Bancorp, Inc.	2214 000	23.42	51,859.63	72,220.68
PG	Procter Gamble Co.	2880.000	80.99	233,258.40	264,614 40
RSP	Rydex ETF Equal Wei	1415.000	47 27	66,891.86	142,957.45
UBSI	United Bankshares, In	1160.000	31 96	37,076.62	40,310.00
VDE	Vanguard Energy ETF	262 000	76.26	19,979 33	25,924.90
VTV	Vanguard Value ETF	485.000	41.13	19,948.05	51,565.20
VIG	Vanguard Dividend Ap	930 000	53 66	49,903.80	94,887.90
VWO	Vanguard FTSE Emer	1000.000	43.94	43,935.00	45,910.00
IJJ	Ishares S&P Mid Cap	700.000	122.31	85,613 50	112,077.00
IJS	Ishares S&P Sm Cap	600.000	111 12	66,670.50	92,142 00
MUB	Ishares S&P National	900.000	109.12	98,206.29	99,666 00
	STOCKS & ETF TOTAL			1,184,443.49	1,744,005.03
	From Page 2			347,907.48	350,369.82
	From Page 3			4,726,283 00	6,061,612 00
	From Page 4			5,647,224.00	7,337,012.00
	Grand total			11,905,857.97	15,492,998.85

SPARTAN FOUNDATON
990-PF 2017
Schedule in support of Part II, Item 10b

20-4153385
Page 2

	MUTAL FUND/ DATE OF PURCHASE	# OF SHARES	AVG COST PER SHARE	TOTAL COST	31-Dec-17 QUOTE
APEI	American Public Educ	780	21.39	16,685 14	19,539.00
APEI	American Public Educ	195	25 60	4,992.00	4,884.75
AGX	Argan, Inc.	387	33.92	13,128.51	17,415 00
AGX	Argan, Inc.	122	46 55	5,679 28	5,490.00
BBX	BBX Capital Corp.	1615	8.40	13,560.11	12,871 55
BKE	Buckle, Inc.	493	26 57	13,100 09	11,708 75
CNCE	Concert Pharmacuetic	685	19 80	13,559.92	17,720.95
CTB	Cooper Tire & Rubber	125	31.96	3,994 60	4,418.75
CTB	Cooper Tire & Rubber	184	30 99	5,702.38	6,504.40
CTB	Cooper Tire & Rubber	300	37 35	11,203.50	10,605.00
CTB	Cooper Tire & Rubber	129	38.76	5,000 43	4,560 15
CTB	Cooper Tire & Rubber	210	38 08	7,997.12	7,423.50
FL	Foot Locker, Inc.	432	31 37	13,549.90	20,252 16
HIBB	Hibbett Sports, Inc	367	35.78	13,131.08	7,486 80
IBA	Industrias Bachoco AE	295	56 64	16,709.21	16,903 50
IDCC	Interdigital, Inc	150	83 36	12,503 85	11,422 50
MMI	Marcus & Millichap, In	495	26.48	13,106.66	16,141.95
NHTC	Natural Health Trends	345	38.13	13,155.64	5,240.55
NHTC	Natural Health Trends	253	25.13	6,356.75	3,843 07
NHTC	Natural Health Trends	205	24.30	4,981 85	3,113 95
PCCC	PC Connection, Inc.	558	23.52	13,122.77	14,625 18
PDLI	PDL Biopharma, Inc	4030	3.20	12,881 90	11,042 20
SAFM	Sanderson Farms, Inc	97	128.78	12,491 56	13,461.66
RGR	Sturm Ruger & Co	290	51.75	15,007.50	16,196 50
RGR	Sturm Ruger & Co.	235	51.65	12,137.75	13,124 75
RGR	Sturm Ruger & Co.	135	59.38	8,016.23	7,539.75
TARO	Taro Pharmaceutical	164	106.16	17,410.55	17,172.44
TARO	Taro Pharmaceutical	85	117.80	10,012.92	8,900.35
UTHR	United Therapeutics C	118	111.05	13,103 42	17,458.10
UTHR	United Therapeutics C	51	111 43	5,682.92	7,545.45
UTHR	United Therapeutics C	38	130.66	4,965 08	5,622.10
VLGEA	Village Super Mkt Inc	442	33.88	14,976 86	10,135 06
	Page 2 Total			347,907.48	350,369.82

SPARTAN FOUNDATION 20-4153385
990-PF 2017 Page 3
Schedule in support of Part II, Item 10b

	# OF SHARES	TOTAL COST	12/31/2017 MARKET
Mastercard Inc Cl A	3,725	308,675	566,843
Nestle SA-Spons ADR	6,506	494,814	559,323
Phillip Morris Intl, Inc	4,548	403,783	480,497
Heineken Holding NV	4,704	320,522	465,949
Compagnie Financiere Richemont SA	5,005	427,017	453,505
Pernod Ricard	2,663	309,023	421,940
Berkshire Hathaway Inc Cl A	1	196,383	297,600
Berkshire Hathaway Inc Cl B	2,422	334,890	480,089
Unilever NV ADR	6,213	270,353	349,916
Anheuser-Busch InBev SA	3,105	347,546	347,232
Wells Fargo	5,620	283,820	340,966
The Swatch Group AG-BR	568	213,563	231,630
Altria Group Inc.	2,414	109,041	172,384
Martin Marietta Materials	810	119,851	179,043
British American Tobacco PLC	2,464	142,932	167,259
Brown-Forman Corp Cl A	2,070	91,350	139,187
Diageo PLC	3,954	114,368	145,754
JC Decaux SA ACT	3,238	121,199	130,662
Comcast Corp New Cl A	2,707	99,144	108,416
Brown-Forman Corp Cl B	341	18,009	23,417
		4,726,283	6,061,612

SPARTAN FOUNDATION 20-4153385
990-PF 2017 Page 4
Schedule in support of Part II, Item 10b

	# OF SHARES	TOTAL COST	12/31/2017 MARKET
Alphabet, Inc. Cl A	91	52,260	95,859
Alphabet, Inc. Cl C	678	549,962	709,460
Amazon, Inc.	244	219,406	285,351
Berkshire Hathaway Inc Cl B	4,501	606,014	892,189
Carmax, Inc.	4,721	241,624	302,758
Chipotle Mexican Grill, Inc.	101	42,631	29,191
Credit Acceptance Corp.	760	157,054	245,845
Dentsply Sirona, Inc.	6,118	328,349	402,748
Goldman Sachs Group, Inc.	531	87,904	135,279
Jacobs Engineering Group, Inc.	4,141	203,888	273,141
Liberty Media Corp. Ser A	78	2,260	2,552
Liberty Media Corp. Ser C	7,885	244,435	269,351
Mastercard, Inc.	3,273	272,251	495,401
Mowhawk Industries	959	156,114	264,588
O'Reilly Automotive, Inc.	832	221,148	200,129
Omnicom Croup	2,483	198,076	180,836
Priceline Group, Inc.	117	208,182	203,316
Schwab Charles Corp.	5,669	171,743	291,216
TJX Companies	5,062	303,268	387,040
Visa, Inc. Cl A	1,321	85,652	150,621
Waters Corp.	765	94,054	147,791
Wells Fargo	4,620	237,196	280,296
Constellation Software, Inc.	439	156,814	267,023
Hiscox, Ltd	11,025	160,530	218,295
Koninklijke Vopak NV	3,693	159,018	162,156
Rolls Royce Holdings PLC	38,811	487,391	444,580
		5,647,224	7,337,012

SPARTAN FOUNDATION 20-4153385

990-PF 2017

Scheduel in support of Part II, Item 13 Other Investments

MUTUAL FUNDS	SHARES	TOTAL COST	12/31/2017 QUOTE
Vanguard Small-Cap Value Index Fund	7548.715	311,160.67	430,427.73
Vanguard Small-Cap Growth Index Fund	4446.466	213,633.04	251,447.65
Vanguard Total Stock Market Index Fund	240.99	12,798.15	16,078.85
Vanguard 500 Index Fund	771.603	150,084.81	190,447.05
Vanguard Limited Term TE Fund	20374.21	225,668.41	221,875.13
Vanguard Intermediate Term TE Fund	34505.73	489,386.64	487,565.99
Vanguard Short Term TE Fund	5058.318	80,265.87	79,466.18
Vanguard Long Term TE Fund	2276.916	26,456.46	26,571.61
Mutual Fund Totals		1,509,454.05	1,703,880.19
Acacia Institutional Partners, LP		745,694.00	872,859.00
Total Other Investments		2,255,148.05	2,576,739.19

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. ▶ Go to *www.irs.gov/Form990* for the latest information.	OMB No 1545-0047 **2017**

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	$ 1,319,947	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.)