

SpartanNash Co
Form 11-K
June 06, 2018

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 11-K

(Mark One):

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the fiscal year ended December 31, 2017

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the transition period from _____ to _____

Commission File No. 000-31127

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:
SPARTANNASH COMPANY SAVINGS PLUS PLAN for union associates

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:
SPARTANNASH COMPANY, 850 76th STREET, S.W., GRAND RAPIDS, MICHIGAN 49518-8700



REQUIRED INFORMATION

The following financial statements and schedule are filed as part of this report:

Report of Independent Registered Public Accounting Firm

Statements of Net Assets Available for Benefits

as of December 31, 2017 and 2016

Statements of Changes in Net Assets Available for Benefits for the years ended

December 31, 2017 and December 31, 2016

Notes to Financial Statements

Supplemental Schedule as of December 31, 2017

EXHIBITS

The following exhibits are filed as part of this report:

23 Consent of Independent Registered Public Accounting Firm

99.1 Performance Table

SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on their behalf by the undersigned thereunto duly authorized.

SPARTANNASH COMPANY
SAVINGS PLUS PLAN

FOR UNION ASSOCIATES

Dated: June 6, 2018 By: SPARTANNASH COMPANY
Plan Administrator

By: /s/ Mark E. Shamber
Mark E. Shamber
Chief Financial Officer
(Principal Financial Officer)

SpartanNash Company

Savings Plus Plan for Union Associates

Financial Statements

and

Supplementary Information

For the Years Ended

December 31, 2017 and 2016



SpartanNash Company

Savings Plus Plan for Union Associates

TABLE OF CONTENTS

	PAGE
Report of Independent Registered Public Accounting Firm	1-2
Financial Statements for the Years Ended December 31, 2017 and 2016	
<u>Statements of Net Assets Available for Benefits</u>	3
<u>Statements of Changes in Net Assets Available for Benefits</u>	4
<u>Notes to Financial Statements</u>	5-13
Supplementary Information as of December 31, 2017	
<u>Schedule H, Line 4i - Schedule of Assets (Held at End of Year)</u>	15

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Plan Administrator

SpartanNash Company Savings Plus Plan

for Union Associates

850 76th Street

Grand Rapids, Michigan 49518

Opinion on the Financial Statements

We have audited the accompanying statements of net assets available for benefits of the SpartanNash Company Savings Plus Plan for Union Associates (the “Plan”) as of December 31, 2017 and 2016, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes

(collectively referred to as the financial statements).

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2017 and 2016, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Plan’s management. Our responsibility is to express an opinion on the Plan’s financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (“PCAOB”) and are required to be independent with respect to SpartanNash Company Savings Plus Plan for Union Associates in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud.

Our audits of the financial statements included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinions.

Supplemental Information

The accompanying December 31, 2017 supplemental schedule of assets (held at end of year) has been subjected to audit procedures performed in conjunction with the audit of the SpartanNash Company Savings Plus Plan for Union Associates financial statements. The information in the supplemental schedule is the responsibility of the Plan's management. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other

records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental schedule. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

/s/Rehmann Robson LLC
REHMANN ROBSON LLC

We have served as SpartanNash Company Savings Plus Plan for Union Associates' independent auditor since 2005.

Grand Rapids, Michigan

June 6, 2018

SpartanNash Company

Savings Plus Plan for Union Associates

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2017	2016
ASSETS		
Investments at fair value		
Plan interest in SpartanNash Company Savings Plus Master Trust	\$37,599,039	\$33,249,010
Receivables		
Participant contributions	26,980	24,040
Notes receivable from participants	801,434	1,054,475
Total receivables	828,414	1,078,515
Net assets available for benefits (equal to total assets)	\$38,427,453	\$34,327,525

The accompanying notes are an integral part of these financial statements.

SpartanNash Company

Savings Plus Plan for Union Associates

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2017	2016
Additions to net assets attributed to		
Participant contributions	\$1,378,510	