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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
SPECTRUM HEALTH FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
100 MICHIGAN AVE NE

City or town, state or country, and ZIP + 4
GRAND RAPIDS, MI 495032560

D Employer identification number
38-2752328

E Telephone number
(616) 774-7322

G Gross receipts $ 112,356,114

F Name and address of Principal Officer
LARRY B JONGEKRIJG
25 MICHIGAN AVE NE
GRAND RAPIDS, MI 495032560

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(c) Group Exemption Number ▶

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

J Web site: ▶ WWW SPECTRUM-HEALTH ORG/GIVE

K Type of organization ☑ Corporation ☐ trust ☐ association ☐ other ▶

L Year of Formation 1987

M State of legal domicile MI

Part I Summary

1 Briefly describe the organization's mission or most significant activities

SAVING LIVES AND ADVANCING THE HEALTH AND WELL-BEING OF INDIVIDUALS AND FAMILIES THROUGH PHILANTHROPY

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	22
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	20
5	Total number of employees (Part V, line 2a)	**5**	29
6	Total number of volunteers (estimate if necessary)	**6**	144
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	18,587,722	7,524,320
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,727,605	-2,597,163
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,821,648	2,660,440
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,136,975	7,587,597
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	9,886,919	15,710,051
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,683,216	2,412,853
16a	Professional fundraising fees (Part IX, column (A), line 11e)	19,500	17,100
b	(Total fundraising expenses, Part IX, column (D), line 25 1,735,472)		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	1,343,796	1,415,697
18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	13,933,431	19,555,701
19	Revenue less expenses Subtract line 18 from line 12	12,203,544	-11,968,104
Net Assets or Fund Balances		**Beginning of Year**	**End of Year**
20	Total assets (Part X, line 16)	157,280,410	147,529,467
21	Total liabilities (Part X, line 26)	3,238,559	10,007,816
22	Net assets or fund balances Subtract line 21 from line 20	154,041,851	137,521,651

Part II Signature Block

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

Please Sign Here

****** | 2010-03-10
Signature of officer | Date

LARRY B JONGEKRIJG CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date 2010-04-26	Check if self-empolyed ▶ ☐	Preparer's PTIN (See Gen Inst)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ SPECTRUM HEALTH 100 MICHIGAN ST NE 498 GRAND RAPIDS, MI 495032560			EIN ▶ Phone no ▶

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

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission

SAVING LIVES AND ADVANCING THE HEALTH AND WELL-BEING OF INDIVIDUALS AND FAMILIES THROUGH PHILANTHROPY

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 8,972,170 including grants of $ 8,386,227) (Revenue $ 1,420,177)

FUNDING FOR CONSTRUCTION OF THE HELEN DEVOS CHILDREN'S HOSPITAL

4b (Code) (Expenses $ 1,768,049 including grants of $ 1,652,584) (Revenue $ 279,859)

PARTIAL FUNDING FOR THE FRED AND LENA MEIJER HEART CENTER

4c (Code) (Expenses $ 1,348,341 including grants of $ 1,260,285) (Revenue $ 213,425)

SUPPORT OF POISON CENTER AND PROGRAMS

(Code) (Expenses $ 4,719,147 including grants of $ 4,410,955) (Revenue $ 746,979)

PLEASE SEE SCHEDULE I

4d Other program services (Describe in Schedule O)

(Expenses $ 4,719,147 including grants of $ 4,410,955) (Revenue $ 746,979)

4e Total program service expenses $ 16,807,707 *Must equal Part IX, Line 25, column (B).*

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17	Yes	
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No

Part IV Checklist of Required Schedules *(Continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV* .	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**	Yes	
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	23		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	1		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	29		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? **Note:** *If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.*	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** *Report of Foreign Bank and Financial Accounts.*				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, *Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?*	5c			
6a	Did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	*Organizations that may receive deductible contributions under section 170(c).*				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of $75 or more?	7a		Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	1		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h			
8	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			No
9	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.*				
a	Did the organization make any taxable distributions under section 4966?	9a			No
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			No
10	*Section 501(c)(7) organizations.* Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	*Section 4947(a)(1) non-exempt charitable trusts.* Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

Part VI **Governance, Management, and Disclosure** ***(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)***

Section A. Governing Body and Management

			Yes	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body . .	1a 22		
b	Enter the number of voting members that are independent . .	1b 20		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . .	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . .	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets? . .	5		No
6	Does the organization have members or stockholders?	6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	the governing body?	8a	Yes	
b	each committee with authority to act on behalf of the governing body?	8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	9a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		No

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No", go to line 13* . .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
a	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed MI

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ own website ☑ another's website ☑ upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

MR LARRY JONGEKRIJG
25 MICHIGAN AVE NE
GRAND RAPIDS, MI 49503
(616) 391-2568

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

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

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed
* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations

* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations

* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	**(B)** Average hours per week	**(C)** Position (check all that apply)						**(D)** Reportable compensation from the organization (W-2/1099MISC)	**(E)** Reportable compensation from related organizations (W- 2/1099-MISC)	**(F)** Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

Part VII Continued

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total ▶								508,672	1,278,465	505,386

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 3

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
THE CHRISTMAN COMPANY 634 FRONT AVE NW SUITE 500 GRAND RAPIDS, MI 49504	CONSTRUCTION	462,445

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶

Part VIII **Statement of Revenue**

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c 220,000				
	d	Related organizations . . . 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 7,304,320				
	g	Noncash contributions included in lines 1a-1f $ 216,722				
	h	**Total (Add lines 1a-1f)** . . . . . ▶	7,524,320			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total. Add lines 2a-2f** . . . . . ▶ $				
	3	Investment income (including dividends, interest other similar amounts) . . . . . ▶	1,808,321			1,808,321
	4	Income from investment of tax-exempt bond proceeds . . ▶				
	5	Royalties . . . . . ▶				
		(i) Real / (ii) Personal				
	6a	Gross Rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory: 100,006,089				
	b	Less cost or other basis and sales expenses: 104,411,573				
	c	Gain or (loss): -4,405,484				
	d	Net gain or (loss) . . . . . ▶	-4,405,484			-4,405,484
Other Revenue	8a	Gross income from fundraising events (not including $ 839,384 of contributions reported on line 1c) See Part IV, line 18 *Attach Schedule G if total exceeds $15,000* . . . . . a 220,000				
	b	Less direct expenses . . . b 356,944				
	c	Net income or (loss) from fundraising events . . ▶	482,440	482,440		
	9a	Gross income from gaming activities See part IV, line 19 *Complete Schedule G if total exceeds $15,000* a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from gaming activities . . . ▶				
	10a	Gross sales of inventory, less returns and allowances . a				
	b	Less cost of goods sold . . b				
	c	Net income or (loss) from sales of inventory . . ▶				
		Miscellaneous Revenue / Business Code				
	11a	ADMINISTRATIVE REIMBURSEMENT	2,178,000	2,178,000		
	b					
	c					
	d	All other revenue				
	e	**Total. Add lines 11a-11d** . . . . . $ 2,178,000				
	12	**Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . ▶	7,587,597	2,660,440		-2,597,163

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	15,710,051	15,710,051		
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	508,671	165,794	88,256	254,621
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,330,467	433,647		665,981
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	573,715	175,457	128,798	269,460
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal	7,549		1,000	6,549
c Accounting	60,031		60,031	
d Lobbying				
e Professional fundraising *See Part IV, line 17*	17,100			17,100
f Investment management fees				
g Other	62,723	29,156	3,733	29,834
12 Advertising and promotion	320,098	99,173	6,746	214,179
13 Office expenses	158,614	16,709	76,965	64,940
14 Information technology				
15 Royalties				
16 Occupancy	220,716		220,716	
17 Travel	51,381	12,876	11,635	26,870
18 Payments of travel or entertainment expenses for any Federal, state or local public officials				
19 Conferences, conventions and meetings	42,027	18,626	12,168	11,233
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	143,022		143,022	
23 Insurance				
24 Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a STUDIO & TELEVISION CONTR	146,815	73,407		73,408
b MEMBERSHIPS & AFFILIATION	118,192	59,096		59,096
c DONOR RECOGNITION	28,856	12,818	273	15,765
d OTHER	28,231	897	10,227	17,107
e BANK CHARGES AND FEES	15,901		15,901	
f All other expenses	11,541		2,212	9,329
25 **Total functional expenses.** Add lines 1 through 24f	19,555,701	16,807,707	1,012,522	1,735,472
26 **Joint Costs.** Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	942,491	1	36,549
	2	Savings and temporary cash investments	39,812,041	2	65,088,792
	3	Pledges and grants receivable, net	56,357,329	3	36,660,576
	4	Accounts receivable, net	1,607,383	4	434,192
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties *Complete Part II of Schedule L*		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) *Complete Part II of Schedule L*		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost basis — 10a: 1,036,276			
	b	Less accumulated depreciation *Complete Part VI of Schedule D* — 10b: 185,335	281,947	10c	850,941
	11	Investments—publicly traded securities	56,916,699	11	42,216,021
	12	Investments—other securities See Part IV, line 11 *Complete Part VII of Schedule D*		12	
	13	Investments—program-related See Part IV, line 11 *Complete Part VIII of Schedule D*		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11 *Complete Part IX of Schedule D*	1,362,520	15	2,242,396
	16	**Total assets.** *Add lines 1 through 15 (must equal line 34)*	157,280,410	16	147,529,467
Liabilities	17	Accounts payable and accrued expenses	62,308	17	59,086
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability *Complete Part IV of Schedule D*		21	
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities *Complete Part X of Schedule D*	3,176,251	25	9,948,730
	26	**Total liabilities.** *Add lines 17 through 25*	3,238,559	26	10,007,816
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	3,042,471	27	-1,903,343
	28	Temporarily restricted net assets	130,416,319	28	122,314,729
	29	Permanently restricted net assets	20,583,061	29	17,110,265
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	154,041,851	33	137,521,651
	34	Total liabilities and net assets/fund balances	157,280,410	34	147,529,467

Part XI Financial Statements and Reporting

				Yes	No
1	Accounting method used to prepare the Form 990	☐ cash ☑ accrual ☐ other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		No
b	Were the organization's financial statements audited by an independent accountant?		2b	Yes	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		3a		No
b	If "Yes," did the organization undergo the required audit or audits?		3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

1 ☐ A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i).**

2 ☐ A school described in **Section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii).** (Attach Schedule H)

4 ☐ A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **Section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **Section 509(a)(4).** (See instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally Integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(See Instructions)**)	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of support?
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	12,387,619	78,309,523	26,242,000	18,610,000	7,524,320	143,073,462
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add line 1-3	12,387,619	78,309,523	26,242,000	18,610,000	7,524,320	143,073,462
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						13,316,994
6 **Public Support** subtract line 5 from line 4						129,756,468

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	12,387,619	1,096,175	26,242,000	18,610,000	7,524,320	143,073,462
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	739,725	1,096,175	1,883,306	2,892,340	-2,597,163	4,014,383
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	1,386,776	2,200,001	1,686,000	2,478,000	2,660,440	10,411,217
11 **Total Support** (Add lines 7 through 10)						157,499,062

12 Gross receipts from related activities, etc (See instructions) — **12**

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

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	**14**	**82.385 %**
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	**15**	**77.181 %**

16a **33 1/3% Test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% Test - 2007.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% Facts and Circumstances Test - 2008.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10% Facts and Circumstances Test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

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

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total** Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Total of lines 7a and 7b						
8 **Public Support** (Substract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total Support** (Add lines 9, 10c, 11 and 12)						

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

Computation of Public Support Percentage

15	Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15
16	Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16

Computation of Investment Income Percentage

17	Investment Income Percentage for **2008** (line 10c column (f) divided by line 13 column (f))	17
18	Investment Income Percentage from **2007** Schedule A, Part IV-A, line 27h	18

19a **33 1/3% Tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

Additional Data

Software ID:
Software Version:
EIN: 38-2752328
Name: SPECTRUM HEALTH FOUNDATION

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RICHARD BREON , TRUSTEE	4	X						0	1,278,465	433,265
VICKI WEAVER , PRESIDENT	50	X						218,445	0	23,377
RICHARD ANTONINI , TRUSTEE	2	X						0	0	0
STEPHEN BOSHOVEN , TRUSTEE	2	X						0	0	0
MARK CAMPBELL MD , TRUSTEE	2	X						0	0	0
JACK CARTER , TRUSTEE	2	X						0	0	0
DICK DEVOS , CHAIRMAN	2	X						0	0	0
BILL DUTMERS , TRUSTEE	2	X						0	0	0
BETTY JEAN FRY , TRUSTEE	2	X						0	0	0
DONNALEE HOLTON , TRUSTEE	2	X						0	0	0
ROBERT HOOKER , TRUSTEE	2	X						0	0	0
JOSE INFANTE , TRUSTEE	2	X						0	0	0
PATRICK MILES , TRUSTEE	2	X						0	0	0
MARGE POTTER , TRUSTEE	2	X						0	0	0
SARLA PURI MD , TRUSTEE	2	X						0	0	0
PETER RENUCCI , VICE CHAIR	2	X						0	0	0
BRIAN ROELOF MD , TRUSTEE	2	X						0	0	0
JACK ROMENCE MD , TRUSTEE	2	X						0	0	0
JOYCE WINCHESTER , SECRETARY	2	X						0	0	0
NANCY WRIGHT , TRUSTEE	2	X						0	0	0
DICK YOUNG , TRUSTEE	2	X						0	0	0
ROGER VANDER LAAN , PARTIAL YEAR	2	X						0	0	0
LARRY JONGEKRIJG , CFO	50			X				136,034	0	22,387
WILBUR LETTINGA , TREASURER	2			X				0	0	0
DEBORAH LOCKE , VP, PRINCIPA	50				X			154,193	0	26,357

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate Contributions to (during year)		
3	Aggregate Grants from (during year)		
4	Aggregate value at end of year		

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

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

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

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

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶

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

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

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $ 2,242,396

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

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

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

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

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

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

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

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

b If "Yes," explain why in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☑ No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	27,356,000				
b Contributions	401,000				
c Investment earnings or losses	-4,354,000				
d Grants or scholarships					
e Other expenditures for facilities and programs	-1,110,000				
f Administrative expenses					
g End of year balance	22,293,000				

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶ 77 000 %
- c Term endowment ▶ 23 000 %

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		No

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		539,052	53,905	485,147
d Equipment		497,224	131,430	365,794
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				850,941

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or cateory (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	
DUE TO AFFILIATES	9,434,292
DEFERRED ANNUITY PMTS & OTHER	514,438
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	9,948,730

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	7,587,597
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	19,555,701
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-11,968,104
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-11,968,104

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	7,587,597
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	7,587,597
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	7,587,597

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	19,555,701
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	19,555,701
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	19,555,701

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
COLLECTIONS AND RELATION TO EXEMPT PURPOSE	SCHEDULE D, PAGE 2, PART III, LINE 4	THE HEALING ART COLLECTION CREATES A HEALING ENVIRONMENT FOR PATIENTS, VISTORS, AND STAFF ALIKE
INTENDED USES FOR ENDOWMENT FUNDS	SCHEDULE D, PAGE 2, PART V, LINE 4	THE ORGANIZATION'S ENDOWMENT FUNDS PROVIDE PERPETUAL SUPPORT OF LIFE SAVING PROGRAMS AND SERVICES AT OUR RELATED SPECTRUM HEALTH ORGANIZATIONS (INCLUDING SPECTRUM HEALTH HOSPITALS AND HELEN DEVOS CHILDREN'S HOSPITAL)

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☑ Mail solicitations
- **b** ☑ Email solicitations
- **c** ☑ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☑ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☑ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☑ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
JEROLD PANAS LINZY & PARTNERS	CONSULTING		No		13,500	-13,500
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

MI

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 FOUNDATION GALA (event type)	(b) Event #2 OTHER (event type)	(c) Other Events 1 (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	689,595	263,825	105,964	1,059,384
	2 Less Charitable contributions	220,000			220,000
	3 Gross revenue (line 1 minus line 2)	469,595	263,825	105,964	839,384
Direct Expenses	4 Cash Prizes				
	5 Non-cash Prizes				
	6 Rent/Facility costs				
	7 Other direct expenses	142,852	212,416	1,676	356,944
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				356,944
	9 Net income summary Combine lines 3 and 8 in column (d) ▶				482,440

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities ____			
a	Is the organization licensed to operate gaming activities in each of these states?	9a		
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?	11		
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility **13a**		
b	An outside facility **13b**		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records		
	Name ▶ _____		
	Address ▶ _____		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue? **15a**		
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____		
c	If "Yes," enter name and address		
	Name ▶ _____		
	Address ▶ _____		
16	Gaming manager information		
	Name ▶ _____		
	Gaming manager compensation ▶ $ _____		
	Description of services provided ▶ _____		
	☐ Director/officer ☐ Employee ☐ Independent contractor		
17	Mandatory distributions		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**		
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $		

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 if additional space is needed . . . ▶ ☐

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations . . . ▶ 1

3 Enter total number of other organizations . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	THE ORGANIZATION USES THE CONTRIBUTIONS RECEIVED TO PROVIDE GRANT FUNDING SOLELY TO ITS RELATED SPECTRUM HEALTH TAX-EXEMPT 501(C)(3) ORGANIZATIONS ALL LOCATED WITHIN THE UNITED STATES

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 38-2752328
Name: SPECTRUM HEALTH FOUNDATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	8,386,227				HDVCH CONSTRUCTION
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	1,652,584				MEIJER HEART CENTER
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	1,260,285				CAPITAL EQUIPMENT
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	525,515				CHILD LIFE PROGRAM
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	405,188				POISON CENTER
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	321,680				CHILD PROTECTION CTR
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	303,318				SAFE KIDS PROGRAM
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	207,413				CANCER RESEARCH
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	194,196				FEEDING CLINIC
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	187,531				SAFE KIDS PROGRAM

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	180,721				GERBER CENTER
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	172,203				RESEARCH PROJECTS
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	135,549				PEDIATRIC ONCOLOGY
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	124,941				DIGESTIVE DISEASE
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	104,721				NURSING SCHOLARSHIP
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	104,325				RENUCCI HOSPITALITY
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	99,183				SPECTRUM HTH HOSPICE
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	98,548				SCHOLARSHIP PROGRAMS
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	98,332				ORAL CLEFT CLINIC
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	85,146				PASTORAL CARE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	81,825				CYSTIC FIBROSIS PRGM
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	68,373				WOMEN'S CANCER CARE
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	67,532				PEDS ENDOCRINOLOGY
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	61,134				STFF/FMLY ASSISTANCE
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	59,421				PEDIATRIC PROGRAMS
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	51,181				TOBACCO FREE EDUCTN
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	51,094				PEDIATRIC PROGRAMS
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	51,070				ONCOLOGY CARE
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	51,021				NICU FAMILY SUPPORT
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	50,760				GENETICS PROGRAM

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	47,374				PEDIATRIC NEPHROLOGY
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	47,229				PEDIATRIC ONCOLOGY
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	37,650				CARDIOVASCULAR SVCS
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	34,957				MOLECULAR ONCOLOGY
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	34,222				ASTHMA CAMP
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	33,482				NURSING EXCELLENCE
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	24,644				BURN CENTER SERVICES
DEVOS CHILDREN'S HOSPITAL100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	21,186				NEONATAL SERVICES
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	19,423				ANESTHESIOLOGY RESEA
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	19,050				HDVCH WISH LIST

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	16,000				ALUMNI SCHOLARSHIP F
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	12,564				LIBRARY SPECIAL BOOK
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	12,474				RESPIRATORY RESEARCH
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	11,505				MERRILL WELLS MEMORI
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	11,171				MISCELLANEOUS GRANTS
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	10,000				GALA
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	8,761				BRUSH UP FOR BABY GR
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	8,082				CHILD CARE SUPPORT
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	6,794				EMERGENCY MED RESIDE
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	5,776				MR BISSELL GUILD FUN

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
SPECTRUM HEALTH HOSPITALS100 MICHIGAN AVE NW GRAND RAPIDS,MI 49503	38-1360529	3	5,149				FAMILY CENTERED COUN

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
RICHARD BREON	(i) (ii)	875,859	370,569	32,037	275,654	157,611	1,711,730	75,478
VICKI WEAVER	(i) (ii)	208,098		10,347	15,281	8,096	241,822	
LARRY JONGEKRIJG	(i) (ii)	135,475		559	5,638	16,749	158,421	
DEBORAH LOCKE	(i) (ii)	149,734		4,459	12,477	13,880	180,550	
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

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2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	(c) Corrected? No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	(b) From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	(e) No	(f) Approved by board or committee? Yes	(f) No	(g) Written agreement? Yes	(g) No
Total . . . . . ▶ $										

Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	(e) No
DICK DEVOS	SEE SCH O		BUSINESS/FAMILY		No

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I Types of Property

		(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1	Art—Works of art	X	4	1,440	COST
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications	X		2,233	COST
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution (historic structures)				
14	Qualified conservation contribution (other)				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory	X	14	6,061	COST
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (describe VARIOUS)	X		206,988	COST
26	Other (describe _____)				
27	Other (describe _____)				
28	Other (describe _____)				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, *Part IV, Donee Acknowledgement*	29	3

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes", describe the arrangement in Part II			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a		No
b	If "Yes", describe in Part II			
33	If the organization did not report revenues in Column (c) for a type of property for which Column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	ReturnReference	Explanation

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Identifier	Return Reference	Explanation
ALL OTHER ACHIEVEMENTS DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4D	PLEASE SEE SCHEDULE I

Identifier	Return Reference	Explanation
CLASSES OF MEMBERS OR STOCKHOLDERS	FORM 990, PAGE 6, PART VI, LINE 6	THE TAXPAYER HAS ONE MEMBER(S)/STOCKHOLDER(S) AS FOLLOWS "SPECTRUM HEALTH SYSTEM (EIN 38-3382353), A MICHIGAN NONPROFIT CORPORATION

Identifier	Return Reference	Explanation
ELECTION OF MEMBERS AND THEIR RIGHTS	FORM 990, PAGE 6, PART VI, LINE 7A	THE TAXPAYER APPOINTS ALL MEMBERS OF THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
DECISIONS SUBJECT TO APPROVAL OF MEMBERS	FORM 990, PAGE 6, PART VI, LINE 7B	UNLESS OTHERWISE NOTED BELOW, THE SOLE MEMBER(S) (SEE FORM 990, PART VI, LINE 6) OF THE TAXPAYER HAS THE RESERVED POWERS SET FORTH BELOW, AND SHALL NOT BE DEEMED AUTHORIZED UNLESS AND UNTIL APPROVED BY THE SOLE MEMBER(S) "AMENDMENT OF THE ARTICLES OF INCORPORATION OR BYLAWS OF THE TAXPAYER, "ELECTION AND/OR REMOVAL OF THE MEMBERS OF THE TAXPAYER'S BOARD OF TRUSTEES, "ELECTION AND/OR REMOVAL OF THE TAXPAYER'S CHAIRPERSON OF THE BOARD OF TRUSTEES, "HIRING, DISCHARGE, AND EVALUATION OF THE TAXPAYER'S PRESIDENT, "ADOPTION OF THE TAXPAYER'S STRATEGY PLANS, "ADOPTION OF THE TAXPAYER'S ANNUAL OPERATING AND CAPITAL BUDGETS, AND ANY AMENDMENTS TO SUCH BUDGETS, "ALL CAPITAL EXPENDITURES BY THE TAXPAYER IN EXCESS OF CERTAIN PRESET SPENDING AMOUNTS, "ALL BORROWINGS OR GUARANTEES OF INDEBTEDNESS BY THE TAXPAYER (OR ANY ENTITY CONTROLLED BY THE TAXPAYER), "ALL LENDING BY THE TAXPAYER (OR ANY ENTITY CONTROLLED BY THE TAXPAYER) TO PERSONS OTHER THAN SPECTRUM HEALTH OR ANY ENTITY CONTROLLED BY SPECTRUM HEALTH IN EXCESS OF CERTAIN PRESET LENDING AMOUNTS, "THE TAXPAYER'S INVESTMENTS OF CASH AND/OR RESERVES, WHETHER ON AN INDIVIDUAL BASIS OR AS PART OF A POOLED INVESTMENT STRATEGY, "ANY MERGER OR CONSOLIDATION OF THE TAXPAYER (OR ANY ENTITY CONTROLLED BY THE TAXPAYER), OR ANY OTHER CHANGE IN MEMBERSHIP, CONTROL, OR CAPITAL STRUCTURE OF THE TAXPAYER (OR ANY ENTITY CONTROLLED BY THE TAXPAYER), "THE CREATION OF ANY ENTITY CONTROLLED, DIRECTLY OR INDIRECTLY, BY THE TAXPAYER, "THE SALE OR TRANSFER OF MORE THAN TEN PERCENT (10%) OF THE ASSETS OF THE TAXPAYER (OR ANY ENTITY CONTROLLED BY THE TAXPAYER) TO ANY PERSON OR ENTITY NOT CONTROLLED BY SPECTRUM HEALTH, "DISSOLUTION OF THE TAXPAYER, "THE SELECTION, RETENTION, AND OVERSIGHT OF THE OUTSIDE AUDITORS FOR THE TAXPAYER (OR ENTITY CONTROLLED BY THE TAXPAYER), AND "IN OTHER CASES WHEN REQUIRED BY LAW OR AS OTHERWISE PROVIDED IN THE BYLAWS

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 10	A COPY OF THE FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FILING THE REVIEW PROCESS FOR THIS FORM 990 IS AS FOLLOWS 1 PREPARATION OF THE RETURN IS SUPERVISED AND REVIEWED BY THE TAXPAYER'S CORPORATE TAX MANAGER 2 A SECOND REVIEW IS PERFORMED BY AN EXTERNAL CPA FIRM WITH EXPERTISE IN TAX-EXEMPT RETURN PREPARATION 3 THE RETURN IS REVIEWED BY THE TAXPAYER'S FINANCE AND LEGAL DEPARTMENTS (INCLUDING THE VICE PRESIDENT OF FINANCE OR CHIEF FINANCIAL OFFICER) AND SHARED WITH THE MEMBERS OF THE BOARD OF DIRECTORS 4 THE TAXPAYER'S VICE PRESIDENT OF FINANCE OR CHIEF FINANCIAL OFFICER REVIEWS COMMENTS OR QUESTIONS RECEIVED BY MEMBERS OF THE BOARD OF DIRECTORS, IF ANY, TO ADDRESS OR TO INCORPORATE, AS APPROPRIATE, INTO THE RETURN PRIOR TO FILING

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	BOARD OF DIRECTORS 1 CONFLICTS OF INTEREST MUST BE DISCLOSED, BOTH VIA A DISCLOSURE FORM PROCESS AS WELL AS VERBALLY AT A BOARD MEETING PRIOR TO DISCUSSION OF ANY AGENDA ITEM WITH REGARD TO WHICH A BOARD MEMBER HAS A CONFLICT 2 A PERSON HAVING A FINANCIAL INTEREST IN A PROPOSED TRANSACTION OR ARRANGEMENT MAY MAKE A PRESENTATION AT A MEETING OF THE BOARD OF DIRECTORS OR COMMITTEE CONSIDERING THAT TRANSACTION OR ARRANGEMENT, BUT AFTER THAT PRESENTATION HE OR SHE SHALL LEAVE THE MEETING DURING DISCUSSION AND VOTING ON THAT PROPOSED TRANSACTION OR ARRANGEMENT THE PERSON HAVING THE FINANCIAL INTEREST SHALL NOT BE COUNTED IN DETERMINING WHETHER A QUORUM IS PRESENT 3 THE CHAIRPERSON OF THE BOARD OF DIRECTORS OR COMMITTEE SHALL, IF APPROPRIATE, APPOINT A DISINTERESTED PERSON OR COMMITTEE (INCLUDING OUTSIDE ADVISORS) TO INVESTIGATE ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT, AND TO ADVISE WHETHER THE PROPOSED TRANSACTION OR ARRANGEMENT IS IN SPECTRUM HEALTH'S BEST INTEREST 4 THE BOARD OF DIRECTORS OR COMMITTEE SHALL EXERCISE DUE DILIGENCE TO DETERMINE WHETHER SPECTRUM HEALTH CAN, WITH REASONABLE EFFORTS, OBTAIN A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST 5 IF A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT IS NOT REASONABLY ATTAINABLE UNDER CIRCUMSTANCES THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST, THE BOARD OF DIRECTORS OR COMMITTEE SHALL DETERMINE BY A MAJORITY VOTE OF THE DISINTERESTED DIRECTORS AND MEMBERS WHETHER THE PROPOSED TRANSACTION OR ARRANGEMENT IS IN SPECTRUM HEALTH'S BEST INTEREST AND FOR ITS OWN BENEFIT AND WHETHER THE TRANSACTION IS FAIR AND REASONABLE TO SPECTRUM HEALTH, AND SHALL MAKE ITS DECISION AS TO WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT IN CONFORMITY WITH SUCH DETERMINATION 6 THE MINUTES OF THE MEETINGS OF THE BOARD OF DIRECTORS AND ALL SPECTRUM HEALTH COMMITTEES SHALL SET FORTH A) THE NAMES OF THE PERSONS WHO DISCLOSED A FINANCIAL INTEREST IN A PROPOSED TRANSACTION OR ARRANGEMENT INVOLVING SPECTRUM HEALTH OR ANY OF ITS SUBSIDIARIES AND THE NATURE OF THE FINANCIAL INTEREST, AND B)THE NAMES OF THE PERSONS WHO WERE PRESENT FOR DISCUSSIONS AND VOTES RELATING TO SUCH TRANSACTION OR ARRANGEMENT, INCLUDING ANY DISCUSSION OF ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT, AND A RECORD OF ANY VOTES TAKEN IN CONNECTION WITH THAT MATTER THE VOTES OF INDIVIDUAL MEMBERS NEED NOT BE RECORDED UNLESS OTHERWISE DIRECTED BY THE BOARD OF DIRECTORS OR COMMITTEE MANAGEMENT 1 EACH MEMBER OF THE MANAGEMENT TEAM SHALL COMPLETE A CONFLICT OF INTEREST DISCLOSURE FORM UPON ACCEPTANCE OF AN EMPLOYMENT OFFER AND AT ANY POINT THEREAFTER IF A NEW POTENTIAL CONFLICT OF INTEREST HAS ARISEN THE CONFLICT OF INTEREST DISCLOSURE FORM SHOULD BE FULLY COMPLETED AND SIGNED IF THE STAFF MEMBER DISCLOSES ANY POTENTIAL CONFLICT OF INTEREST, THE FORM SHALL BE SUBMITTED IMMEDIATELY TO THE SYSTEM'S ORGANIZATIONAL INTEGRITY DEPARTMENT A COPY OF THE COMPLETED FORM SHOULD BE MAINTAINED IN THE STAFF MEMBER'S PERSONNEL FILE 2 EACH MEMBER OF THE MANAGEMENT TEAM SHALL COMPLETE AN ELECTRONIC CONFLICT OF INTEREST DISCLOSURE FORM ON AN ANNUAL BASIS THE CONFLICT OF INTEREST DISCLOSURE FORM SHOULD BE COMPLETED AND ELECTRONICALLY SIGNED WITHIN THE GIVEN TIMEFRAME THE SYSTEM'S ORGANIZATIONAL INTEGRITY DEPARTMENT WILL MANAGE THE ANNUAL PROCESS AND WILL MAINTAIN ELECTRONIC COPIES OF THE COMPLETED FORMS 3 THE SYSTEM'S ORGANIZATIONAL INTEGRITY DEPARTMENT SHALL REVIEW EACH FORM THAT IS SUBMITTED ADDITIONAL INFORMATION WILL BE GATHERED AS NEEDED WHETHER ANY ITEMS DISCLOSED MAY BE PERCEIVED AS AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST WILL BE REVIEWED IN ADDITION, STEPS THAT CAN BE TAKEN TO REDUCE THE RISK OF A CONFLICT OF INTEREST WILL BE IDENTIFIED 4 IF THE SYSTEM'S ORGANIZATIONAL INTEGRITY DEPARTMENT BELIEVES THAT A DISCLOSURE HAS BEEN MADE THAT COMPRISES AN ACTUAL OR PERCEIVED CONFLICT OF INTEREST, THE SYSTEM CONFLICT OF INTEREST COMMITTEE OR MEMBERS THEREOF WILL BE CONSULTED AS NEEDED THE STAFF MEMBER'S SUPERVISOR AND/OR HUMAN RESOURCES GENERALIST MAY BE CONSULTED AS WELL REASONABLE STEPS SHOULD BE TAKEN AS NEEDED TO MINIMIZE THE RISK OF A CONFLICT OF INTEREST A WRITTEN MEMO SUMMARIZING THESE STEPS SHOULD BE SENT TO THE STAFF MEMBER'S SUPERVISOR AND BE MAINTAINED IN THE STAFF MEMBER'S FILE

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	PROCESS FOR ESTABLISHING EXECUTIVE COMPENSATION THE SPECTRUM HEALTH BOARD OF DIRECTORS (EXECUTIVE COMMITTEE) USES THE FOLLOWING PROCESS FOR DETERMINING COMPENSATION OF EXECUTIVES AT ALL ENTITIES LABOR MARKET DATA REFLECTING COMPARABLE ORGANIZATIONS AND JOBS (PREPARED BY INDEPENDENT FIRMS) ARE RELIED UPON COMPETITIVE ASSESSMENT REPORTS ARE PROVIDED IN ADVANCE OF EXECUTIVE COMMITTEE MEETINGS THE COMPETITIVE ASSESSMENT REPORT IS PREPARED BY A NATIONALLY KNOWN INDEPENDENT EXECUTIVE COMPENSATION FIRM AND, FOR FY 2009 (7/1/08-6/30/09), WAS BASED ON THE FOLLOWING INDEPENDENT SURVEYS OF HEALTH CARE EXECUTIVES AT COMPARABLE HEALTH SYSTEMS SULLIVAN, COTTER AND ASSOCIATES, INC 2008 SURVEY OF MANAGER AND EXECUTIVE COMPENSATION IN HOSPITALS AND HEALTH SYSTEMS INTEGRATED HEALTHCARE STRATEGIES 2008 HEALTHCARE EXECUTIVE COMPENSATION SURVEY MERCER HUMAN RESOURCES CONSULTING 2008 INTEGRATED HEALTH NETWORKS COMPENSATION SURVEY WATSON WYATT DATA SERVICES 2008/2009 HOSPITAL AND HEALTHCARE MANAGEMENT COMPENSATION REPORT THESE SOURCES ARE CONSISTENT WITH THOSE USED IN LAST YEAR'S ANALYSIS COMPENSATION ADJUSTMENTS ARE APPROVED BY INDEPENDENT EXECUTIVE COMMITTEE MEMBERS, CONSISTENT WITH THE SPECTRUM HEALTH COMPENSATION PHILOSOPHY DESCRIBED BELOW MINUTES OF COMMITTEE DISCUSSIONS AND DECISIONS ARE PREPARED TO MEMORIALIZE EXECUTIVE COMMITTEE DECISIONS BASED UPON THE ABOVE DATA CASH COMPENSATION DATA RELIED UPON BY THE EXECUTIVE COMMITTEE ARE NATIONAL AND REFLECT THE COMPENSATION PAID TO EXECUTIVES IN COMPARABLE JOBS IN COMPARABLY-SIZED HEALTHCARE ORGANIZATIONS SPECTRUM HEALTH RECRUITS NATIONALLY FOR ITS EXECUTIVES BENEFITS DATA REFLECT NATIONAL HEALTHCARE MARKET PRACTICES GEOGRAPHIC PAY DIFFERENTIAL AND COST OF LIVING DATA INDICATE CONSISTENCY WITH NATIONAL DATA THIS PROCESS IS INTENDED TO ASSIST SPECTRUM HEALTH IN QUALIFYING FOR THE REBUTTABLE PRESUMPTION OF REASONABLENESS (INTERMEDIATE SANCTIONS REGULATIONS) AND THE SPECTRUM HEALTH EXCESS BENEFIT TRANSACTION POLICY FOR THOSE INDIVIDUALS IN THE GROUP WHO ARE DISQUALIFIED PERSONS THE OPINION SUBMITTED FROM THE THIRD PARTY INDEPENDENT CONSULTING FIRM IS IN ACCORDANCE WITH THE PROVISIONS OF TREASURY REGULATIONS SECTION 53 4958-6(C)(2) AND IS ALSO INTENDED TO SATISFY THE PROFESSIONAL ADVICE REQUIREMENT OF TREASURY REGULATIONS SECTION 53 4958-1(D)(4)(III)

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	SEE EXPLANATION PROVIDED FOR FORM 990, PART VI, LINE 15A

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE O	FORM 990, PART I, LINE 5 AND FORM 990, PART V, LINE 2A TAXPAYER MAY HAVE INDIRECT EMPLOYEES COMPENSATION FOR THESE EMPLOYEES ARE PAID BY A RELATED ORGANIZATION AN ALLOCATION OF AMOUNTS PAID FOR INDIRECT EMPLOYEES IS PURSUANT TO A MANAGEMENT SERVICES CONTRACT AND IS INCLUDED ON LINES 5-10 OF PART IX FORM 990, PART VI, LINE 19 THE ORGANIZATION'S ARTICLES OF INCORPORATION HAVE BEEN PROVIDED TO THE STATE OF MICHIGAN AND ARE AVAILABLE TO THE PUBLIC ON THE STATE'S WEBSITE THE ORGANIZATION'S BYLAWS AND INTERNAL POLICIES ARE GENERALLY NOT MADE AVAILABLE TO THE PUBLIC THE OVERALL SYSTEM CONSOLIDATED FINANCIAL STATEMENTS ARE PROVIDED AT WWW SPECTRUM-HEALTH ORG IN THE SECTION TITLED "ABOUT US " FINANCIAL PERFORMANCE, IS DISCUSSED AT AN ANNUAL PUBLIC MEETING HELD AND POSTED TO WWW SPECTRUM-HEALTH ORG QUARTERLY (UNDER THE SECTION TITLED "ABOUT US") FORM 990, PART VII CONSISTENT WITH PRIOR YEARS, THE COMPENSATION REPORTED FOR THESE INDIVIDUALS IS NOT FOR SERVICES IN THEIR CAPACITY AS MEMBERS OF THE BOARD OF DIRECTORS BUT FOR SERVICES AS EMPLOYEES OF THE ORGANIZATION OR A RELATED ORGANIZATION CONSISTENT WITH PRIOR YEARS, COMPENSATION AND BENEFITS ARE REPORTED USING THE MOST RECENT CALENDAR YEAR COMPENSATION DATA THE COMPENSATION FIGURES REPORTED IN THESE SECTIONS IS FOR THE YEAR ENDED DECEMBER 31, 2008 INDIVIDUALS WITH COMPENSATION REPORTED IN PART VII WORK A COMBINED AVERAGE OF 50 HOURS PER WEEK FOR THE REPORTING ORGANIZATION AND/OR A RELATED TAX-EXEMPT ORGANIZATION SCHEDULE R - DIRECT CONTROLLING ENTITY PART IV MICHIGAN ASSOCIATION OF CHILDREN'S HOSPITALS IS AN NEWLY FORMED INACTIVE ORGANIZATION THIS ENTITY HASN'T YET APPLIED FOR FEDERAL EMPLOYER IDENTIFICATION NUMBER PART IV, LINES 28A, 28B AND/OR 28C AND SCHEDULE L, PART IV - BUSINESS TRANSACTIONS WITH INTERESTED PERSONS MR DICK DEVOS, A MEMBER OF THE TAXPAYER'S BOARD OF TRUSTEES, HAS FAMILY MEMBERS THAT SERVE AS MEMBERS OF THE BOARD OF DIRECTORS OF SPECTRUM HEALTH SYSTEM (EIN 38-3382353) AND SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) THESE FAMILY MEMBERS ALSO HAVE BUSINESS DEALINGS WHICH ARE DISCLOSED ON THE RESPECTIVE ENTITIES FORM 990 MR DEVOS ALSO HAS A FAMILY MEMBER THAT SERVES ON A COMMITTEE OF HELEN DEVOS CHILDREN'S HOSPITAL SCHEDULE R, PART I AND PART II, COLUMN F THE FORM 990 LIMITS THIS COLUMN TO TEN CHARACTERS AND THEREFORE ACRONYMS ARE USED TO DEFINE THE CONTROLLING ENTITY THESE ACRONYMS ARE DEFINED AS FOLLOWS NA - NOT APPLICABLE PH - PRIORITY HEALTH RCHC - REED CITY HOSPITAL CORPORATION SHCC - SPECTRUM HEALTH CONTINUING CARE SHH - SPECTRUM HEALTH HOSPITALS SHS - SPECTRUM HEALTH SYSTEM SHU - SPECTRUM HEALTH UNITED

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
PHMB PROPERTIES LLC PHMB PROPERTIES LLC 1231 EAST BELTLINE NE 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-2715520	PROP MGMT	MI	3,426,528		PH PH

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
See Additional Data Table					

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproprtionate allocations? Yes	(H) Disproprtionate allocations? No	(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner? Yes	(J) General or managing partner? No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership
See Additional Data Table							

Part V Transactions with Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III or IV

		Yes	No
1	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	**1a**		**No**
b	Gift, grant, or capital contribution to other organization(s)	**1b**		**No**
c	Gift, grant, or capital contribution from other organization(s)	**1c**		**No**
d	Loans or loan guarantees to or for other organization(s)	**1d**		**No**
e	Loans or loan guarantees by other organization(s)	**1e**		**No**
f	Sale of assets to other organization(s)	**1f**		**No**
g	Purchase of assets from other organization(s)	**1g**		**No**
h	Exchange of assets	**1h**		**No**
i	Lease of facilities, equipment, or other assets to other organization(s)	**1i**		**No**
j	Lease of facilities, equipment, or other assets from other organization(s)	**1j**		**No**
k	Performance of services or membership or fundraising solicitations for other organization(s)	**1k**		**No**
l	Performance of services or membership or fundraising solicitations by other organization(s)	**1l**	**Yes**	
m	Sharing of facilities, equipment, mailing lists, or other assets	**1m**		**No**
n	Sharing of paid employees	**1n**		**No**
o	Reimbursement paid to other organization for expenses	**1o**		**No**
p	Reimbursement paid by other organization for expenses	**1p**		**No**
q	Other transfer of cash or property to other organization(s)	**1q**		**No**
r	Other transfer of cash or property from other organization(s)	**1r**		**No**

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)	PRIORITY HEALTH	L	217,492
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproprtionate allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 38-2752328
Name: SPECTRUM HEALTH FOUNDATION

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	(F) Direct Controlling Entity
SPECTRUM HEALTH SYSTEM SPECTRUM HEALTH SYSTEM 100 MICHIGAN AVE NE 100 MICHIGAN AVE NEGRAND RAPIDS, MI49503 38-3382353	MANAGEMENT	MI	501	11C	NA N/A
SPECTRUM HEALTH HOSPITALS SPECTRUM HEALTH HOSPITALS 100 MICHIGAN AVE NE 100 MICHIGAN AVE NEGRAND RAPIDS, MI49503 38-1360529	HEALTHCARE	MI	501	3	SHS SHS
SPECTRUM HEALTH PRIMARY CARE PTNRS SPECTRUM HEALTH PRIMARY CARE PTNRS 100 MICHIGAN AVE NE 100 MICHIGAN AVE NEGRAND RAPIDS, MI49503 38-1358164	HEALTHCARE	MI	501	3	SHH SHH
WEST MICHIGAN REGIONAL LABORATORY WEST MICHIGAN REGIONAL LABORATORY 1726 KNOLLCREST CIRCLE SE 1726 KNOLLCREST CIRCLE SEGRAND RAPIDS, MI49546 38-3414862	TEACH/RSCH	MI	501	9	SHH SHH
SH-SM SHARED TECHNOLOGY SERVICES SH-SM SHARED TECHNOLOGY SERVICES 100 MICHIGAN AVE NE 100 MICHIGAN AVE NEGRAND RAPIDS, MI49503 36-4528474	MED SVCS	MI	501	9	SHH SHH
SPECTRUM HEATLH FOUNDATION SPECTRUM HEATLH FOUNDATION 100 MICHIGAN AVE NE 100 MICHIGAN AVE NEGRAND RAPIDS, MI49503 38-2752328	PHILANTHRO	MI	501	7	SHS SHS
SPECTRUM HEALTH CONTINUING CARE SPECTRUM HEALTH CONTINUING CARE 750 FULLER AVE NE 750 FULLER AVE NEGRAND RAPIDS, MI49503 38-3242232	REHAB/CARE	MI	501	11B	SHS SHS
SH CONTINUING CARE CENTER SH CONTINUING CARE CENTER 750 FULLER AVE NE 750 FULLER AVE NEGRAND RAPIDS, MI49503 38-2415333	REHAB/NRS	MI	501	9	SHCC SHCC
SH KENT COMMUNITY CAMPUS SH KENT COMMUNITY CAMPUS 750 FULLER AVE NE 750 FULLER AVE NEGRAND RAPIDS, MI49503 38-3472677	HEALTHCARE	MI	501	3	SHCC SHCC
SPECTRUM HEALTH WORTH SERVICES SPECTRUM HEALTH WORTH SERVICES 750 FULLER AVE NE 750 FULLER AVE NEGRAND RAPIDS, MI49503 38-2786617	HEALTHCARE	MI	501	9	SHCC SHCC
VISITING NURSE SERVICES OF WEST MI VISITING NURSE SERVICES OF WEST MI 750 FULLER AVE NE 750 FULLER AVE NEGRAND RAPIDS, MI49503 38-1359195	HEALTHCARE	MI	501	9	SHCC SHCC
PRIORITY HEALTH PRIORITY HEALTH 1231 EAST BELTLINE NE 1231 EAST BELTLINE NEGRAND RAPIDS, MI49525 38-2715520	HMO	MI	501		SHS SHS
TRINITY HEALTH PLANS TRINITY HEALTH PLANS 1231 EAST BELTLINE NE 1231 EAST BELTLINE NEGRAND RAPIDS, MI49525 38-2663747	HMO MGMT	MI	501		PH PH
PH GOVERNMENT PROGRAMS INC PH GOVERNMENT PROGRAMS INC 1231 EAST BELTLINE NE 1231 EAST BELTLINE NEGRAND RAPIDS, MI49525 32-0016523	HMO	MI	501	9	PH PH
SPECTRUM HEATLH UNITED SPECTRUM HEATLH UNITED 615 S BOWER 615 S BOWERGREENVILLE, MI48838 38-1358412	HEALTHCARE	MI	501	3	SHS SHS
SH UNITED MEMORIAL FOUNDATION SH UNITED MEMORIAL FOUNDATION 615 S BOWER 615 S BOWERGREENVILLE, MI48838 38-2990574	PHILANTHRO	MI	501	11A	SHU SHU
AMBULATORY UNITED AMBULATORY UNITED 407 S NELSON 407 S NELSONGREENVILLE, MI48838 38-3170488	HEALTHCARE	MI	501	11A	SHU SHU
UNITED LIFESTYLES UNITED LIFESTYLES 615 S BOWER 615 S BOWERGREENVILLE, MI48838 38-3589727	WELLNESS	MI	501	3	SHU SHU
SPECTRUM HEALTH KELSEY SPECTRUM HEALTH KELSEY 300 N PATTERSON RD 300 N PATTERSON RDREED CITY, MI49677 38-1297435	HEALTHCARE	MI	501	3	SHU SHU
REED CITY HOSPITAL CORPORATION REED CITY HOSPITAL CORPORATION 225 N STATE STREET 225 N STATE STREETREED CITY, MI49677 38-2770076	HEALTHCARE	MI	501	3	SHS SHS
REED CITY AREA SERVICES CORP REED CITY AREA SERVICES CORP 225 N STATE STREET 225 N STATE STREETREED CITY, MI49677 38-2964092	HEALTHCARE	MI	501	3	RCHC RCHC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income ($)	(G) Share of end-of-year assets ($)	(H) Percentage ownership
HELEN DEVOS WOMEN'S AND CHILDREN'S HELEN DEVOS WOMEN'S AND CHILDREN'S 1840 WEALTHY ST SE GRAND RAPIDS, MI49506 38-3264184	MGMT	MI	SHH SHH	C CORP	554,733	733,680	86 960 %
PARTNERSHIP FOR CHILDREN'S HEALTH PARTNERSHIP FOR CHILDREN'S HEALTH 1840 WEALTHY ST SE GRAND RAPIDS, MI49506 38-3364676	MGED CARE	MI	SHH SHH	C CORP			100 000 %
THE FRED AND LENA MEIJER HEART CENT THE FRED AND LENA MEIJER HEART CENT 100 MICHIGAN ST NE GRAND RAPIDS, MI49503 83-0464302	MGMT	MI	SHH SHH	C CORP	1,803,924	512,091	98 270 %
CHILDREN'S HEART CENTER CHILDREN'S HEART CENTER 100 MICHIGAN ST NE GRAND RAPIDS, MI49503 38-3417270	MED SVCS	MI	SHH SHH	C CORP	1,540,121	6,217,550	100 000 %
MICHIGAN ASSOCIATION OF CHILDREN'S MICHIGAN ASSOCIATION OF CHILDREN'S 100 MICHIGAN ST NE GRAND RAPIDS, MI49503	CHILD HLTH	MI	SHH SHH	C CORP			
CAMPUS TOWNE CENTER CONDO ASSC CAMPUS TOWNE CENTER CONDO ASSC 4868 LAKE MICHIGAN DRIVE ALLENDALE, MI49401 38-2910067	MGMT	MI	SHH SHH	C CORP	23,009	23,702	75 000 %
PRIORITY HEALTH INSURANCE COMPANY PRIORITY HEALTH INSURANCE COMPANY 1231 EAST BELTLINE NE GRAND RAPIDS, MI49525 20-1529553	INSURANCE	MI	PH PH	C CORP	39,049,834	20,354,913	100 000 %
PRIORITY HEALTH MANAGED BENEFITS PRIORITY HEALTH MANAGED BENEFITS 1231 EAST BELTLINE NE GRAND RAPIDS, MI49525 38-3085182	ADMIN	MI	SHS SHS	C CORP	115,614,698	22,367,081	100 000 %
MONTCALM PRIMARY CARE PHYSICIANS MONTCALM PRIMARY CARE PHYSICIANS 615 S BOWER GREENVILLE, MI48838 20-2544762	MED SVCS	MI	SHU SHU	C CORP			100 000 %
BLODGETT ASSURANCE COMPANY BLODGETT ASSURANCE COMPANY 100 MICHIGAN AVE NE GRAND RAPIDS, MI49503	INSURANCE	CJ	SHS SHS	C CORP			100 000 %