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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

2011**Open to Public Inspection****A For the 2011 calendar year, or tax year beginning , and ending****B** Check if applicable☐ Address change☒ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending**C** Name of organization**FREDERIK MEIJER GARDENS & SCULPTURE
FOUNDATION**

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

2929 WALKER NW

Room/suite

City or town, state or country, and ZIP + 4

GRAND RAPIDS**MI 49544****D** Employer identification number**38-3118579****E** Telephone number**616-791-5900****G** Gross receipts \$ **101,315,472****F** Name and address of principal officer**MICHAEL JULIEN****2929 WALKER NW****GRAND RAPIDS****MI 49544****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)

I Tax-exempt status☒ 501(c)(3)☐ 501(c) ()

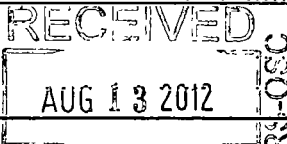
(insert no)

☐ 4947(a)(1) or☐ 527**J** Website ▶**WWW.FMGSF.ORG****H(c)** Group exemption number ▶**N/A****K** Form of organization☒ Corporation☐ Trust☐ Association☐ Other ▶**L** Year of formation **1993****M** State of legal domicile **MI****Part I Summary****Activities & Governance****1** Briefly describe the organization's mission or most significant activities:**SEE SCHEDULE O****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.**3** Number of voting members of the governing body (Part VI, line 1a)**3** **10****4** Number of independent voting members of the governing body (Part VI, line 1b)**4** **10****5** Total number of individuals employed in calendar year 2011 (Part V, line 2a)**5** **0****6** Total number of volunteers (estimate if necessary)**6** **15****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** **0****b** Net unrelated business taxable income from Form 990-T, line 34**7b** **0****Revenue****8** Contributions and grants (Part VIII, line 1h)

Prior Year

844,469

Current Year

49,838,366**9** Program service revenue (Part VIII, line 2g)**0****0****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**695,997****2,316,425****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**0****0****12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**1,540,466****52,154,791****Expenses****13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**1,353,094****1,566,445****14** Benefits paid to or for members (Part IX, column (A), line 4)**0****0****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**0****0****16a** Professional fundraising fees (Part IX, column (A), line 11e)**0****0****b** Total fundraising expenses (Part IX, column (D), line 25) ▶ **27,063****63,178****91,974****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**1,416,272****1,658,419****18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)**124,194****50,496,372****19** Revenue less expenses. Subtract line 18 from line 12**32,275,740****77,327,482****Net Assets or Fund Balances****20** Total assets (Part X, line 16)**9,729****0****21** Total liabilities (Part X, line 26)**32,266,011****77,327,482****22** Net assets or fund balances. Subtract line 21 from line 20

Beginning of Current Year

32,275,740

End of Year

77,327,482**9,729****0****32,266,011****77,327,482****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.

Sign Here

Signature of officer

Date

MICHAEL R. JULIEN**TREASURER**

Type or print name and title

Print/Type preparer's name

MICHELLE L. DERIDDER

Preparer's signature

Date

8/16/12Check ☐ if self-employed

PTIN

P00059494**Paid Preparer Use Only**

Firm's name ▶

ANDREWS HOOPER PAVLIK PLC

Firm's EIN ▶

38-3133790

Firm's address ▶

3333 DEPOSIT DR NE STE 310

Phone no

616-942-6440

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2011)

SCANNED AUG 23 2012

g17 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☒ **X****1** Briefly describe the organization's mission:**SEE SCHEDULE O****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 ☒ **X** 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 ☒ **X** No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 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 \$ **1,566,445** including grants of \$ **1,566,445**) (Revenue \$)
CONTRIBUTION TO WEST MICHIGAN HORTICULTURAL SOCIETY (SOLE PURPOSE OF FREDERIK MEIJER GARDENS & SCULPTURE FOUNDATION) .

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **▶ 1,566,445**

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 | X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | X | |
| 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 | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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 | | X |
| 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 | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | X |
| 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 | | X |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V | X | |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI | X | |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | | X |
| c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | | X |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | | X |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | | X |
| 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, Parts II and IV | | X |
| 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, Parts III and IV | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | | X |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| 21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | X | |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | X | |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | | X |
| 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 lines 24b through 24d and complete Schedule K. If "No," go to line 25 | | X |
| 24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| 24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| 24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 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 | | X |
| 25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | X |
| 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 | | X |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | |
| 28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | | X |
| 28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | | X |
| 28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | X | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | | X |
| 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 | X | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| 35b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | | X |
| 36 Section 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 | | X |
| 37 Did the organization conduct more than 5% 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 | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O | X | |

Part V **Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V ☐

| | | Yes | No |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 0 | |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 0 | |
| 1c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | |
| 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 | 0 | |
| 2b | If at least one is reported on line 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 (see instructions) | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| 3b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | | |
| 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)? | | X |
| 4b | If "Yes," enter the name of the foreign country: See instructions for 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? | | X |
| 5b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| 5c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? | | X |
| 6b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| 7a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| 7b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| 7c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| 7d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| 7e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| 7f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| 7g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| 7h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | X |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| 9a | Did the organization make any taxable distributions under section 4966? | | X |
| 9b | Did the organization make a distribution to a donor, donor advisor, or related person? | | X |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| 10a | Initiation fees and capital contributions included on Part VIII, line 12 | | |
| 10b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| 11a | Gross income from members or shareholders | | |
| 11b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| 12b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| 13a | Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O | | |
| 13b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | | |
| 13c | Enter the amount of reserves on hand | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| 14b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | | |

Part VI **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

| | | Yes | No |
|-----------|-----------|----------|----------|
| 1a | 10 | | |
| 1b | 10 | | |
| 2 | | X | |
| 3 | | | X |
| 4 | | | X |
| 5 | | | X |
| 6 | | | X |
| 7a | | | X |
| 7b | | | X |
| 8 | | | |
| a | | X | |
| b | | X | |
| 9 | | | X |

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| | | Yes | No |
|------------|--|----------|----------|
| 10a | | | X |
| 10b | | | |
| 11a | | X | |
| 11b | | | |
| 12a | | X | |
| 12b | | X | |
| 12c | | X | |
| 13 | | X | |
| 14 | | X | |
| 15 | | | |
| 15a | | | X |
| 15b | | | X |
| 16a | | | X |
| 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 Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **SUSANNE VEENEMAN** **2929 WALKER NW**

GRAND RAPIDS**MI 49544****616-791-3901**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- 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, and 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 neither the organization nor any related organizations compensated any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week (describe hours for related organizations in Schedule O) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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 | | | |
| (1) JOHN D. BOUWER VICE PRESIDENT | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (2) RAY B. LOESCHNER PRESIDENT | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (3) HENDRIK G. MEIJER DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (4) DIRK C. HOFFIUS DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (5) JUDITH A. DELAPA DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (6) JAMES KEANE DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (7) RICHARD A. MORTON SECRETARY | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (8) STUART B. PADNOS DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (9) MICHAEL R. JULIEN TREASURER | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (10) KATHLEEN P. MAINE DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and title | (B) Average hours per week (describe hours for related organizations in Schedule O) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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 | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Sub-total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | | | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

- 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
- 4** For any individual listed on line 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
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

| | Yes | No |
|----------|-----|----------|
| 3 | | X |
| 4 | | X |
| 5 | | X |

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. Report compensation for the calendar year ending with or within the organization's tax year

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | | | | |
| | c Fundraising events | 1c | | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) | 1e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 49,838,366 | | | |
| | g Noncash contributions included in lines 1a-1f | | \$ 48,025,421 | | | |
| | h Total. Add lines 1a-1f | | 49,838,366 | | | |
| Program Service Revenue and Other Similar Amounts | 2a | Busn. Code | | | | |
| | b | | | | | |
| | c | | | | | |
| | d | | | | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| | g Total. Add lines 2a-2f | | | | | |
| | Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 2,188,970 | | |
| 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| 5 Royalties | | | | | | |
| 6a Gross rents | | (i) Real (ii) Personal | | | | |
| b Less: rental exps | | | | | | |
| c Rental inc. or (loss) | | | | | | |
| d Net rental income or (loss) | | | | | | |
| 7a Gross amount from sales of assets other than inventory | | (i) Securities (ii) Other | 49,288,136 | | | |
| b Less: cost or other basis & sales exps | | | 49,160,681 | | | |
| c Gain or (loss) | | | 127,455 | | | |
| d Net gain or (loss) | | | 127,455 | | | 127,455 |
| 8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 | | a | | | | |
| b Less: direct expenses | | b | | | | |
| c Net income or (loss) from fundraising events | | | | | | |
| 9a Gross income from gaming activities See Part IV, line 19 | | 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 | | Busn. Code | | | | |
| 11a | | | | | | |
| b | | | | | | |
| c | | | | | | |
| d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | | | | | |
| 12 Total revenue. See instructions. | | | 52,154,791 | 0 | 0 | 2,316,425 |

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).

Check if Schedule O contains a response to any question in this Part IX ☐

| 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 | 1,519,691 | 1,519,691 | | |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 | 46,754 | 46,754 | | |
| 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 | | | | |
| 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 | | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | | | | |
| 11 Fees for services (non-employees). | | | | |
| a Management | | | | |
| b Legal | 14,874 | | 14,874 | |
| c Accounting | 7,500 | | 7,500 | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 6,532 | | 6,532 | |
| g Other | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 2,610 | | 2,610 | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | | | | |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 7,297 | | 7,297 | |
| 23 Insurance | | | | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a FUNDRAISING SUPPLIES | 20,327 | | | 20,327 |
| b ANNUAL REPORT | 19,932 | | 19,932 | |
| c DONOR RECOGNITION | 6,736 | | | 6,736 |
| d SOFTWARE EXPENSE | 6,166 | | 6,166 | |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 1,658,419 | 1,566,445 | 64,911 | 27,063 |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

| | | (A) Beginning of year | | (B) End of year |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----|--------------------|
| Assets | 1 Cash—non-interest bearing | 43,795 | 1 | 11,500 |
| | 2 Savings and temporary cash investments | 860,043 | 2 | 1,294,539 |
| | 3 Pledges and grants receivable, net | 27,617 | 3 | 5,547 |
| | 4 Accounts receivable, net | | 4 | |
| | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) | | 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 or other basis. Complete Part VI of Schedule D | 29,187 | | |
| | b Less: accumulated depreciation | 29,187 | 10c | |
| | 11 Investments—publicly traded securities | 31,336,988 | 11 | 76,015,896 |
| | 12 Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | | 15 | |
| | 16 Total assets. Add lines 1 through 15 (must equal line 34) | 32,275,740 | 16 | 77,327,482 |
| Liabilities | 17 Accounts payable and accrued expenses | | 17 | |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | | 19 | |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Payables 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 to unrelated third parties | 9,729 | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 9,729 | 26 | 0 |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | -2,149,461 | 27 | -6,620,210 |
| | 28 Temporarily restricted net assets | 408,723 | 28 | 102,577 |
| | 29 Permanently restricted net assets | 34,006,749 | 29 | 83,845,115 |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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 | 32,266,011 | 33 | 77,327,482 |
| | 34 Total liabilities and net assets/fund balances | 32,275,740 | 34 | 77,327,482 |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

☒

| | | | |
|----------|----------------------------------------------------------------------------------------------------------------|----------|-------------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 52,154,791 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,658,419 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 50,496,372 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 32,266,011 |
| 5 | Other changes in net assets or fund balances (explain in Schedule O) | 5 | -5,434,901 |
| 6 | Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | 6 | 77,327,482 |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 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?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

| | Yes | No |
|-----------|----------|----------|
| 2a | | X |
| 2b | X | |
| 2c | X | |
| 3a | | X |
| 3b | | |

Form **990** (2011)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

**FREDERIK MEIJER GARDENS & SCULPTURE
FOUNDATION**

Employer identification number

38-3118579

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 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).
- 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 33 1/3% 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 33 1/3% 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).
- 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?
 - (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 supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

| | Yes | No |
|----------|-----|-------------------------------------|
| 11g(i) | | <input checked="" type="checkbox"/> |
| 11g(ii) | | <input checked="" type="checkbox"/> |
| 11g(iii) | | <input checked="" type="checkbox"/> |

| (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 | |
| (A) WEST MICHIGAN HORTICULTURAL SOCIETY | 38-2394044 | 11 | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | 1,519,691 |
| (B) | | | | | | | | | |
| (C) | | | | | | | | | |
| (D) | | | | | | | | | |
| (E) | | | | | | | | | |
| Total | | | | | | | | | 1,519,691 |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2011

Part II **Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 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 lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (f) Total |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|-----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 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.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 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 section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| 14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2010 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test—2011. 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 ► <input type="checkbox"/> | | |
| b 33 1/3% support test—2010. If the organization did not check a 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 ► <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2011. 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 ► <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2010. 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 ► <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/> | | |

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (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 through 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 \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (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 June 30, 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 section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--------------------------------------------------------------------------------------------------|-----------|---|
| 15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2010 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|-------------------------------------------------------------------------------------------------------|-----------|---|
| 17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2010 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests—2011. 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% support tests—2010. 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

**FREDERIK MEIJER GARDENS & SCULPTURE
FOUNDATION**

Employer identification number

38-3118579

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? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | | <input type="checkbox"/> Yes <input type="checkbox"/> 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).

| | |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |

2 Complete lines 2a through 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 Tax 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, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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 section 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 (ASC 958), 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 (ASC 958), 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 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 (ASC 958) 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 acquisition, 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 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 the arrangement in Part XIV and complete the following table:

- c** Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

| | Amount |
|-----------|--------|
| 1c | |
| 1d | |
| 1e | |
| 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 | 32,266,011 | 28,677,161 | 22,930,098 | | |
| b Contributions | 49,838,366 | 844,469 | 846,479 | | |
| c Net investment earnings, gains, and losses | -3,118,476 | 4,160,653 | 6,275,104 | | |
| d Grants or scholarships | -1,519,691 | -1,264,072 | -1,293,573 | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | 138,728 | 152,200 | 80,947 | | |
| g End of year balance | 77,327,482 | 32,266,011 | 28,677,161 | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ☐ %
b Permanent endowment ☒ 100.00 %
c Temporarily restricted endowment ☐ %
 The percentages in lines 2a, 2b, and 2c should equal 100%.

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

- (i)** unrelated organizations
(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

| | Yes | No |
|---------------|-----|-------------------------------------|
| 3a(i) | | <input checked="" type="checkbox"/> |
| 3a(ii) | | <input checked="" type="checkbox"/> |
| 3b | | |

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

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | | | |
| e Other | | 29,187 | 29,187 | |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ☒

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|-----------------------------------------------------------------------------|----------------|-------------------------------------------------------------|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| (I) | | |
| Total. (Column (b) must 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 |
|-----------------------------------------------------------------------------|----------------|-------------------------------------------------------------|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |
| Total. (Column (b) must 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 |
|-----------------------------------------------------------------------------|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | |

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

| 1. (a) Description of liability | (b) Book value |
|-----------------------------------------------------------------------------|----------------|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | |

2. FIN 48 (ASC 740) Footnote. 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 (ASC 740).

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

| | | | |
|----|------------------------------------------------------------------------------------------|----|------------|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 52,154,791 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 1,658,419 |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 | 3 | 50,496,372 |
| 4 | Net unrealized gains (losses) on investments | 4 | -5,434,901 |
| 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 through 8 | 9 | -5,434,901 |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | 10 | 45,061,471 |

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 | 46,719,890 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains on investments | 2a | -5,434,901 |
| 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 | -5,434,901 |
| 3 | Subtract line 2e from line 1 | 3 | 52,154,791 |
| 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 must equal Form 990, Part I, line 12.) | 5 | 52,154,791 |

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

| | | | |
|---|----------------------------------------------------------------------------------|----|-----------|
| 1 | Total expenses and losses per audited financial statements | 1 | 1,658,419 |
| 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 | Other losses | 2c | |
| d | Other (Describe in Part XIV.) | 2d | |
| e | Add lines 2a through 2d | 2e | |
| 3 | Subtract line 2e from line 1 | 3 | 1,658,419 |
| 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 must equal Form 990, Part I, line 18.) | 5 | 1,658,419 |

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 IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

SINGLE PURPOSE FOUNDATION WITH AN ENDOWMENT FUND TO SUPPORT THE FREDERIK MEIJER GARDENS AND SCULPTURE PARK.

PART X - FIN 48 FOOTNOTE

THE FOUNDATION ACCOUNTS FOR TAX POSITIONS IN ACCORDANCE WITH THE PROVISIONS OF THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) CODIFICATION SECTION

Part XIV Supplemental Information (continued)**740-10.**

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

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

Department of the Treasury
Internal Revenue Service

Name of the organization

**FREDERIK MEIJER GARDENS & SCULPTURE
FOUNDATION**

Employer identification number

38-3118579

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" to 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.

Part II can be duplicated 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 |
|-----|---------------------------------------------------------------------------------|------------|-------------------------------|--------------------------|-----------------------------------|-------------------------------------------------------|----------------------------------------|------------------------------------|
| (1) | WEST MICH HORTICULTURAL SOCIETY 1000 E. BELTLINE NE GRAND RAPIDS MI 49525 | 38-2394044 | 3 | 1,519,691 | | CASH | NONE | SUPPORT OF WMHS |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| (5) | | | | | | | | |
| (6) | | | | | | | | |
| (7) | | | | | | | | |
| (8) | | | | | | | | |
| (9) | | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **1**

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2011)

DAA

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated 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 |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------------------------------------|----------------------------------------|
| 1 ANNUITY PAYMENTS | 3 | 46,754 | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |

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

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

THE BOARD DECIDES THE AMOUNT TO BE DISTRIBUTED TO THE FREDERIK MEIJER GARDENS & SCULPTURE PARK (THE GARDEN'S). FOR 2011 THE AMOUNT WAS 4.75%.

UNRESTRICTED FUNDS ARE DISTRIBUTED TWICE AND THE RESTRICTED FUNDS ARE DISTRIBUTED ONCE DURING THE YEAR. THE AMOUNT USED TO CALCULATE THE DISTRIBUTION IS THE THREE YEAR AVERAGE OF THE MARKET VALUE AT THE END OF THE YEAR. THIS IS ALSO DECIDED UPON BY THE BOARD. IT IS THE RESPONSIBILITY OF THE FREDERIK MEIJER GARDENS & SCULPTURE PARK TO MAKE SURE THAT THE RESTRICTED FUNDS ARE USED FOR THE DESIGNATED PURPOSE. THE PRESIDENT OF THE FREDERIK MEIJER GARDENS & SCULPTURE PARK MEETS WITH THE

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated 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 |
|---|---------------------------------|--------------------------|--------------------------|-----------------------------------|------------------------------------------------------|----------------------------------------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |

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

FREDERIK MEIJER GARDENS & SCULPTURE FOUNDATION THREE TIMES PER YEAR TO
DISCUSS THE OPERATIONS OF THE GARDEN'S & PRESENT THE GARDEN'S FINANCIAL
STATEMENTS AND ANSWER QUESTIONS.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No 1545-0047

2011

**Open To Public
Inspection**

Name of the organization

**FREDERIK MEIJER GARDENS & SCULPTURE
FOUNDATION**

Employer identification number

38-3118579

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|------------------------------------------------------------------|-------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | X | 2 | 48,025,421 | MARKET PRICES |
| 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 | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ► () | | | | |
| 26 Other ► () | | | | |
| 27 Other ► () | | | | |
| 28 Other ► () | | | | |

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 0

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?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

| | Yes | No |
|-----|-----|----------|
| 30a | | X |
| 31 | | X |
| 32a | | X |

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

**FREDERIK MEIJER GARDENS & SCULPTURE
FOUNDATION**

Employer identification number

38-3118579

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

THE FREDERIK MEIJER GARDENS & SCULPTURE FOUNDATION IS A SINGLE PURPOSE
FOUNDATION WITH AN ENDOWMENT FUND TO SUPPORT THE FREDERIK MEIJER GARDENS &
SCULPTURE PARK. THE MOST SIGNIFICANT ACTIVITY FOR THE YEAR WAS THE
INVESTMENT DECISIONS FOR THE ENDOWMENT FUND.

FORM 990 - ADDITIONAL INFORMATION

ALL LINES LEFT BLANK ARE NOT APPLICABLE TO THE ORGANIZATION.

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

RAY LOESCHNER: FREDERIK MEIJER GD

JAMES KEANE: FREDERIK MEIJER GD

DIRECTOR/PRE

DIRECTOR

FAMILY

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE FORM 990 IS REVIEWED IN DETAIL BY THE FINANCE COMMITTEE PRIOR TO FILING
THE 990.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

POLICY:

EACH DIRECTOR OR OFFICER OF THE FOUNDATION SHALL CONDUCT HIS OR HER
ACTIVITIES TO AVOID ENTERING INTO A POSITION WHERE HE OR SHE HAS A MATERIAL
PERSONAL INTEREST WITH RESPECT TO ANY ACTIVITY OR DECISION IS, OR APPEARS
TO BE IN CONFLICT WITH THE INTEREST OF THE FOUNDATION BECAUSE OF HIS OR HER

Name of the organization

FREDERIK MEIJER GARDENS & SCULPTURE

Employer identification number

38-3118579

KNOWLEDGE OF, INFLUENCE OVER, OR STATUS AT THE FOUNDATION.

IF A DIRECTOR OR OFFICER IS AWARE OF A POSSIBLE CONFLICT OF INTEREST, THE INDIVIDUAL IS RESPONSIBLE FOR DISCLOSING THE POTENTIAL CONFLICT TO THE PRESIDENT OF THE FOUNDATION, AND RECUSING HIMSELF/HERSELF FROM ANY RELATED ACTIONS BY THE FOUNDATION. THE BOARD WILL DISCUSS THE MATTER WITHOUT THE INDIVIDUAL PRESENT, DETERMINE IF A MATERIAL CONFLICT OF INTEREST EXISTS, AND DETERMINE NEXT STEPS.

THE FOUNDATION RECOGNIZES THE VALUE AND RIGHT OF INDIVIDUALS TO BE INVOLVED IN OTHER CHARITABLE ACTIVITIES AS CITIZENS OF THE COMMUNITY. THIS POLICY DOES NOT RESTRICT INVOLVEMENT IN OTHER CHARITABLE ORGANIZATIONS; NOR DOES IT RESTRICT MONETARY OR NON MONETARY GIFTS TO OTHER CHARITABLE ORGANIZATIONS AND AS SUCH DO NOT NEED TO BE DISCLOSED.

INTERPRETATION:

A CONFLICT OF INTEREST IS DEFINED AS ANY SITUATION IN WHICH AN INDIVIDUAL HAS, OR COULD HAVE, CONFLICTING MOTIVATIONS OR RESPONSIBILITIES, THE RESOLUTION OF WHICH COULD BE TO THE DETRIMENT OF THE FOUNDATION OR COULD RESULT IN GAIN OR THE APPEARANCE OF MATERIAL GAIN TO THE INDIVIDUAL.

CONFLICT OF INTEREST INCLUDES, BUT IS NOT LIMITED TO:

- ANY MATERIAL DIRECT OR INDIRECT CONFLICT, NEGOTIATION OR BUSINESS DEALINGS WITH THE FOUNDATION;

Name of the organization

FREDERIK MEIJER GARDENS & SCULPTURE

Employer identification number

38-3118579

- ANY DIRECT OR INDIRECT POSITION OR MATERIAL FINANCIAL INTEREST HELD IN AN OUTSIDE FOR-PROFIT CONCERN THAT DOES BUSINESS WITH THE FOUNDATION, AND THAT IS MATERIAL TO EITHER THE OUTSIDE CONCERN OR THE FOUNDATION;
- ANY MATERIAL GIFTS, MONETARY AWARDS, PAYMENTS, SERVICES OR SPECIAL PRIVILEGES THAT ARE DISPENSED TO OR ARE RECEIVED OR SOLICITED FROM ANY OUTSIDE FOR-PROFIT CONCERN THAT DOES BUSINESS WITH THE FOUNDATION, AND THAT IS MATERIAL TO EITHER THE OUTSIDE CONCERN OR THE FOUNDATION; AND
- ANY DISCLOSURE OR USE OF CONFIDENTIAL INFORMATION RELATING TO THE FOUNDATION FOR THE MATERIAL BENEFIT, ADVANTAGE OR PROFIT OF EITHER THE INDIVIDUAL OR AN OUTSIDE CONCERN PROVIDED IT IS DETRIMENTAL TO THE FOUNDATION.

PROCESS:

THE FOUNDATION'S SECRETARY ANNUALLY SHALL SOLICIT FROM ITS DIRECTORS AND OFFICERS THEIR DISCLOSURE OF ALL KNOWN EXISTING CONFLICTS OF INTEREST INVOLVING THE FOUNDATION. IN ADDITION, EACH DIRECTOR AND OFFICER MUST DISCLOSE TO THE PRESIDENT AND THE SECRETARY THE NATURE AND EXTENT OF BUSINESS DEALINGS OF ANY ACTUAL OR POTENTIAL CONFLICT OF INTEREST IMMEDIATELY UPON IT BECOMING APPARENT, AND IMMEDIATELY RECUSE HIMSELF OR HERSELF FROM ANY RELATED FOUNDATION BUSINESS.

1. ONCE DISCLOSURE OF A CONFLICT OF INTEREST SITUATION IS MADE, THE BOARD OF DIRECTORS WILL DETERMINE IF THIS POLICY IS OR MAY BE VIOLATED AND WHAT ACTION OUGHT TO BE TAKEN TO AVOID OR ELIMINATE THE ACTUAL, POTENTIAL, OR

Name of the organization

FREDERIK MEIJER GARDENS & SCULPTURE

Employer identification number

38-3118579

PERCEIVED CONFLICT. THE BOARD MAY REQUEST ADDITIONAL INFORMATION FROM ANY INDIVIDUAL ASSOCIATED WITH THE FOUNDATION TO ASSIST IN MAKING A DECISION.

2. ONCE THE BOARD MAKES A DETERMINATION OF ACTUAL, POTENTIAL, OR PERCEIVED CONFLICT OF INTEREST, ITS DETERMINATION IS EFFECTIVE UNLESS AND UNTIL ALTERED CIRCUMSTANCES OR NEW DEVELOPMENTS LATER CAUSE THE BOARD TO ALTER ITS DETERMINATION.

3. AN INDIVIDUAL WHOSE ACTIVITY OR PERSONAL INTEREST IS DETERMINED TO CAUSE AN ACTUAL, POTENTIAL, OR PERCEIVED CONFLICT OF INTEREST MUST AVOID OR ELIMINATE SUCH CONFLICT TO THE BOARD'S SATISFACTION. FAILURE TO AVOID OR ELIMINATE THE CONFLICT VIOLATES THIS POLICY AND MAY RESULT IN REMOVAL FROM THE BOARD OR COMMITTEES OR OTHER APPROPRIATE ACTION.

ANNUALLY, EACH DIRECTOR AND OFFICER MUST SIGN A STATEMENT AFFIRMING THAT HE OR SHE:

(A) RECEIVED A COPY OF THE CONFLICTS OF INTEREST POLICY,

(B) HAS READ AND UNDERSTANDS THE POLICY, AND

(C) AGREES TO COMPLY WITH THE POLICY.

(D) IF BOARD MEMBERS HAVE ANY QUESTIONS REGARDING WHETHER HE OR SHE HAS A CONFLICT, THEY SHOULD CONTACT THE PRESIDENT OR SECRETARY FOR CLARIFICATION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

Name of the organization

FREDERIK MEIJER GARDENS & SCULPTURE

Employer identification number

38-3118579

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 5 - OTHER CHANGES IN NET ASSETS EXPLANATION
NET UNREALIZED LOSSES ON INVESTMENTS

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

**FREDERIK MEIJER GARDENS & SCULPTURE
FOUNDATION**

Employer identification number

38-3118579

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

| (1) | (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 |
|-----|-----------------------------------------------------|-------------------------|--------------------------------------------------|---------------------|---------------------------|----------------------------------|
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| (5) | | | | | | |

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| | (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 | (g) Section 512(b)(13) controlled entity? | |
|-----|-------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------|----------------------------|-----------------------------------------------------|----------------------------------|----------------------------------------------|----|
| | | | | | | | Yes | No |
| (1) | WEST MICHIGAN HORTICULTURAL SOCIETY 1000 E. BELTLINE NE GRAND RAPIDS MI 49525 | GARDENS | MI | 501C3 | 7 | NONE | | X |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| (5) | | | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2011

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (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, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of- year assets | (h) Dispro- portionate alloc? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|-------------------------------------------------------------|-------------------------|--------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------|----------------------------------------|----|-------------------------------------------------------------------------|-------------------------------------------|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1) | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (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 |
|-------------------------------------------------------|-------------------------|--------------------------------------------------------|-------------------------------------|--------------------------------------------------------|---------------------------------|---------------------------------------|--------------------------------|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |

Part IV Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization 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 or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Sale of assets to related organization(s)**g** Purchase of assets from related organization(s)**h** Exchange of assets with related organization(s)**i** Lease of facilities, equipment, or other assets to related organization(s)**j** Lease of facilities, equipment, or other assets from related organization(s)**k** Performance of services or membership or fundraising solicitations for related organization(s)**l** Performance of services or membership or fundraising solicitations by related organization(s)**m** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**n** Sharing of paid employees with related organization(s)**o** Reimbursement paid to related organization(s) for expenses**p** Reimbursement paid by related organization(s) for expenses**q** Other transfer of cash or property to related organization(s)**r** Other transfer of cash or property from related organization(s)**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 | | (b) Transaction type (a-r) | (c) Amount involved | (d) Method of determining amount involved |
|-------------------------------------|--|----------------------------------|------------------------|-------------------------------------------------|
| WEST MICHIGAN HORTICULTURAL SOCIETY | | B | 1,519,691 | CASH |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

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) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|------|-----------------------------------------|-------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------|----|------------------------------|------------------------------------|--------------------------------------|----|----------------------------------------------------------------|-------------------------------------|----|-----------------------------|
| | | | | | Yes | No | | | Yes | No | | Yes | No | |
| (1) | | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | | |
| (11) | | | | | | | | | | | | | | |

Part VII**Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

| MICHIGAN DEPARTMENT OF CONSUMER & INDUSTRY SERVICES BUREAU OF COMMERCIAL SERVICES | |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Data Received | (FOR BUREAU USE ONLY) |
| This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document. | |

FILED

MAY 13 2011

Administrator
BUREAU OF COMMERCIAL SERVICES

| | | |
|----------------------------------|-------|------------|
| Name | | |
| Jeffrey B. Power | | |
| Address | | |
| 111 Lyon Street, N.W., Suite 900 | | |
| City | State | Zip Code |
| Grand Rapids | MI | 49503-2487 |

 Trans Info: 16860652-1 05/09/11
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CERTIFICATE OF AMENDMENT TO THE ARTICLES OF INCORPORATION

For use by Domestic Profit and Nonprofit Corporations

(Please read information and instructions on the last page)

Pursuant to the provisions of Act 284, Public Acts of 1972 (profit corporations), or Act 162, Public Acts of 1982 (nonprofit corporations), the undersigned corporation executes the following Certificate:

1. The present name of the corporation is: Frederik Meijer Gardens Foundation

2. The identification number assigned by the Bureau is:

874-826

3. Article _____ of the Articles of Incorporation is hereby amended to read as follows:

Name

The name of the corporation is Frederik Meijer Gardens & Sculpture Foundation

6. (For a nonprofit corporation whose Articles state the corporation is organized on a directorship basis.)

The foregoing amendment to the Articles of Incorporation was duly adopted on the 28 day of December 2010 by the directors of a nonprofit corporation whose articles of incorporation state it is organized on a directorship basis (check one of the following)

☒ at a meeting the necessary votes were cast in favor of the amendment

☐ by written consent of all directors pursuant to Section 525 of the Act.

Signed this 5th day of May, 2011

By Ray B. Loeschner
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)

Ray B. Loeschner
(Type or Print Name)

President
(Type or Print Title)

**BYLAWS
OF
FREDERIK MEIJER GARDENS & SCULPTURE FOUNDATION**

ARTICLE I

NAME AND PURPOSES

Section 1. **Name.** This corporation shall be known as the Frederik Meijer Gardens & Sculpture Foundation (referred to herein as the "corporation" and as the "Foundation" without any distinction being intended as between those terms or references).

Section 2. **Purposes.** The purposes of which corporation is formed are set forth in its Articles of Incorporation.

ARTICLE II

BOARD OF DIRECTORS

Section 1. **Powers and Duties.** The property, business and affairs of the corporation shall be under the direction and control of its board of directors ("Board"). The Board shall have the power to accept or refuse to accept any bequests, gifts or grants which are proposed to be made to this corporation based upon the Directors' discretion and judgment, taking into consideration the nature of the proposed gift, any conditions or restrictions placed upon the gift and the appropriateness of such gift to the purposes of this corporation.

Section 2. **Number of Directors.** The Board shall consist of an odd number of individuals, not less than seven (7) nor more than eleven (11), as determined from time to time by the Board.

Section 3. **Appointment or Election of Directors.** The Meijer Foundation, which is presently organized as a charitable trust, may at all times during its existence appoint two Directors, each of whom shall serve without term limitation or classification. If The Meijer Foundation no longer exists or from time to time is or becomes unable or unwilling to exercise its right to appoint one or both such Directors, then the living sons of Frederik and Lena Meijer (Hendrik, Douglas and Mark Meijer) will have the right to appoint one or both such Directors for so long as any of those sons are alive and have legal capacity to act. If neither The Meijer Foundation nor any of the Meijer sons are willing and able to act on these appointments, then the Board may act to elect an individual to fill that vacancy, subject to classification and term limitation, until such time as The Meijer Foundation or the Meijer sons appoint an individual to

occupy that position on the Board. Each other Director shall be elected by Board action. Except for the chairperson of the governing board of WMHS, no Director may serve simultaneously as director, officer, or employee of both the Foundation and WMHS. At no time shall a majority of the Directors consist of present or former directors, officers, or employees of WMHS. In addition, the chairperson of the governing board of West Michigan Horticultural Society, Inc. ("WMHS"), a Michigan nonprofit corporation, shall serve as a Director *ex officio* without any voting rights, but shall not count toward the numerical requirement specified in Section 2 above or toward the establishment of a quorum under Article IV below.

Section 4. Classification and Term of Service. In lieu of an annual election of all Directors, the Directors that the Board elects shall be divided into three classes having as nearly equal number of members as possible. The members of each class shall be elected every third year at or in conjunction with the Board's annual meeting. Each such Director shall be elected or reelected to a term commencing upon expiration of the prior term or other occurrence of vacancy in his or her Director class and ending when Directors are elected for that class at or in conjunction with a succeeding annual Board meeting.

Section 5. Removal. An elected Director may be removed only by a vote of two thirds (2/3) of the Directors at a regular or special meeting properly noticed for that purpose. A Director appointed by The Meijer Foundation may be removed only by action of The Meijer Foundation. Prompt notice of a Director's removal must be given to the corporation's President.

Section 6. Resignation. A Director may resign by written notice delivered to the corporation's President and Secretary. The resignation shall become effective upon the date specified in the notice or, if no date is specified, upon receipt of the notice by the corporation's President. Acceptance shall not be necessary to render the resignation effective.

Section 7. New Directors. The corporation President or Secretary must provide each new Director with current copies of the corporation's Articles of Incorporation, Bylaws, conflict of interest policy, and other pertinent information regarding the organization and operation of the corporation.

Section 8. Honorary Directors. The Board may appoint one or more Honorary Directors. In addition, each adult descendant of Frederik G.H. Meijer and Lena E.S. Meijer may choose to serve an Honorary Director by notice delivered to the corporation's President and Secretary. Each Honorary Director shall serve without term limitation. An Honorary Director has a right to receive notice of and attend all Board meetings and all committee meetings. However, a Honorary Director has no voting rights, has no right to be heard at any meeting, and cannot count toward the establishment of a quorum under Article IV below. The foregoing shall not prohibit an Honorary Director from being appointed or elected as a regular Director with full voting rights in the manner described above in this Article II of these Bylaws.

ARTICLE III

COMMITTEES

Section 1. Committees of Directors. The Board, or the President in accordance with authority specifically delegated to the President by the Board, may appoint one or more committees to consist of two or more Directors and may appoint each committee's chairperson. A committee of Directors may exercise any of the powers and authority of the Board, but only to the extent provided in the Board resolution constituting the committee and subject to the limitations of delegable authority specified in Section 528 of the Michigan Nonprofit Corporation Act. The Board may designate one or more individuals who are not Directors to receive notice of, attend, and be heard at a committee meeting, but such individuals cannot vote.

Section 2. Advisory Committees. The Board, or the President in accordance with authority specifically delegated to the President by the Board, may appoint one or more committees to consist in whole or in part of individuals who are not Directors and may appoint each committee's chairperson. Any such committee serves solely in an advisory capacity to the Board and may not exercise any of the powers and authority of the Board.

ARTICLE IV

MEETINGS

Section 1. Regular Meetings. A Board meeting must be held annually at such place and hour as the Directors determine for the purpose of receiving the report of the corporation for the previous fiscal year as required by Section 901 of the Nonprofit Corporation Act and transacting any other business. Each regular meeting of the Board is held at the time and place the board specifies at its regular meeting immediately preceding. A Board meeting may be held at a different time and place with the consent of a majority of the Directors upon notice to all Directors who did not consent.

Section 2. Special Meetings. Special meetings of Directors may be convened at any time by the President or at the request of any two Directors upon notice to all Directors.

Section 3. Place and Notice of Meetings. Meetings may be held within or without the State of Michigan at such time and place as the Directors determine. No notice of any regular meeting of the Directors is necessary. Written notice shall be given of any special meeting of the Directors. Such notice shall be personally delivered, or shall be mailed to the addressee at his or her address last appearing on the records of the corporation, not less than ten (10) days prior to the date of the meeting. The notice shall specify the date, place and hour of the meeting and the purpose or purposes for which it is convened.

Section 4. Waiver of Notice. A Director's attendance at a meeting waives notice to the Director of the meeting, except where the Director attends the meeting for the express purpose of objecting to the transacting of any business because the meeting is not lawfully called or convened. A Director may waive in writing any right to notice before or after a meeting.

Section 5. Quorum. A majority of the Directors constitutes a quorum for the transaction of business. The act of a majority of those Directors present at any meeting at which there is a quorum is the act of the Board, except as provided by law, the Articles of Incorporation, or these Bylaws.

Section 6. Voting. At all meetings of the Directors, the affirmative vote of a majority of those Directors present and voting on the question shall, except where a larger vote may be required by law or by the corporation's Articles of Incorporation or these Bylaws, decide any question brought before that meeting.

Section 7. Conduct of Meetings. Directors' meetings must generally follow accepted rules of parliamentary procedure. The presiding official has authority over matters of procedure and may adopt any other form of procedure suited to the business being conducted.

Section 8. Action Without Meeting. Any action may be taken without a meeting, prior notice, or vote if all Directors entitled to vote with respect to the action consent to the action in writing or by electronic transmission.

Section 9. Participation in Meeting by Remote Communication. A Director or a member of a committee may participate in a meeting by means of a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Such participation in a meeting constitutes presence in person at the meeting.

Section 10. Manifestation of Dissent. A Director who is present at Board meeting, or at a meeting of a committee of which the Director is a member, at which action on a corporate matter is taken is presumed to have concurred in that action taken unless a dissent is entered in the minutes of the meeting or unless the Director files a written dissent to such action with the person acting as the secretary of the meeting before or promptly after its adjournment. A Director who is absent from a meeting of the Board or of a committee of which the Director is a member at which any such action is taken is presumed to have concurred in the action unless the Director files a written dissent with the secretary of the meeting within a reasonable time after obtaining knowledge of the action.

ARTICLE V

OFFICERS

Section 1. Principal Officers. The principal officers of the corporation shall consist of a President, a Vice-President, a Secretary and a Treasurer, and such additional officers as the Directors may from time to time deem desirable. The officers shall be elected annually by the Board of Directors from its membership at its annual meeting and shall serve one (1) year terms.

Section 2. President. The President is the chief executive officer of the corporation and shall preside over all meetings of the Board of Directors. Within the limits of any authority that the Board may have delegated to the President under Article III above, the President shall appoint members of committees and committee chairpersons. The President shall be an *ex-officio* member with voting rights of all standing committees. The President shall perform such other duties as may be specified from time to time by the Directors.

Section 3. Vice-President. The Vice-President shall perform the duties and exercise the powers of the President during any absence or disability of the President.

Section 4. Secretary. The Secretary shall give notice of each meeting of the Directors or committees of the corporation as to which notice is required; shall record minutes of such meeting in books kept for that purpose; shall have custody of the records of the corporation; and shall perform such other duties as may be specified from time to time by the Directors.

Section 5. Treasurer. The Treasurer shall have custody of the funds and other property of the corporation; shall keep accurate records of all property, receipts and disbursements of the corporation in financial books to be maintained for that purpose; shall deposit all assets in the name and to the credit of the corporation with such depository or depositories as shall be designated by the Directors; shall disburse the funds of the corporation; and render to the Directors such reports as they shall prescribe. The Treasurer shall perform such other duties as may be specified from time to time by the Directors.

Section 6. Removal. Any officer of the corporation may be removed at any time, with or without cause, by a majority vote of the Directors then holding office.

Section 7. Vacancies. Any vacancy in any office of the corporation may be filled for the unexpired portion of the term by majority vote of the Directors present at a meeting of the Directors called for such purpose. If any officer is absent or unable to perform the duties assigned to that office, the Directors may delegate the powers and duties of that office, during the period of such absence or disability, to another person.

Section 8. Resignation. Any officer may resign such office at any time by giving written notice of such resignation to the President or Secretary of the corporation. The resignation

shall become effective upon the date specified in such notice or, if no date is specified, upon receipt of the notice by the President of the corporation. Acceptance shall not be necessary to render the resignation effective.

ARTICLE VI

INDEMNIFICATION

Section 1. Scope of Indemnity. The corporation shall indemnify its Directors and officers against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by them in connection with any actions or suits brought or threatened against them, including actions by or in the right of the corporation, by reason of the fact that such person was serving as a Director or officer of the corporation, to the fullest extent permitted by the Michigan Nonprofit Corporation Act. The corporation may indemnify persons who are not Directors or officers to the extent authorized by resolution of the board of trustees or by contractual agreement that the Board authorizes. A change in the Michigan Nonprofit Corporation Act, the Articles of Incorporation, or these Bylaws that reduces the scope of indemnification does not apply to any action or omission that occurs before the change.

Section 2. Authorization of Indemnification. Unless ordered by a court or otherwise provided by law, the corporation shall indemnify a person only upon determination that the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the corporation's best interests. Such determination must be made (1) by majority vote of a quorum of the Board consisting of Directors who were not parties to the action or suit, (2) if a quorum of disinterested Directors is not obtainable, by a majority vote of a committee of Directors who were not parties to the action and consisting of not less than two disinterested Directors, or (3) by independent legal counsel in a written opinion.

Section 3. Insurance. The corporation may purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee, nondirector volunteer, or agent of this corporation or is or was serving at the corporation's request in any other enterprise against any liability incurred in such capacity.

ARTICLE VII

FINANCES

Section 1. Investments. The assets of the corporation shall be invested in the name of the corporation in capital or income-producing investments by the Board or by such persons or committee as the Board authorizes.

Section 2. Financial Records and Reports. All books, records and vouchers of the corporation shall be open to the inspection of any Director. The Treasurer shall, at least once a year, and whenever requested by the Directors, render a full and detailed account of all receipts and expenditures and submit a written statement showing the financial status of the corporation and the changes, if any, since the last report of the Treasurer. That annual financial statement shall be available on request to any contributor to the corporation and shall be delivered to the Board of Directors of WMHS.

Section 3. Assets. The assets that the corporation receives shall be used only for the purposes of the corporation and any contributions to the corporation must be invested as provided in Section 1 of this Article VII.

Section 4. Distributions. Each year FMGF must complete payment of the entire Distributable Amount to WMHS no later than the end of the calendar year immediately following the calendar with respect to which the Distributable Amount is determined as defined and provided the section below headed "Distributable Amount. There shall be no distributions of funds or assets from the Foundation other than (i) payments of the Distributable Amount made to WMHS or (ii) other permitted or mandated payments in excess of the Distributable Amount made to or for the benefit of WMHS from any component fund established with its own spending or distribution rule or with other specific limitations on or mandates with respect to fund distributions. Distributions made from such a component fund in excess of that fund's proportionate share of the Foundation's Distributable Amount shall not be used to offset or reduce distributions made from other sources with respect to the Distributable Amount. The foregoing limitation on Foundation distributions does not alter in any way, and is in accord with, the contract between WMHS and the Foundation dated June 1, 2009.

Section 5. Distributable Amount. Following the end of each calendar year the Foundation shall determine the amount that must be distributed from the Foundation to WMHS with respect to that year ("Distributable Amount"). The Distributable Amount for each year is the greater of (i) the distributable amount as defined in Section 4942 of the Internal Revenue Code (or corresponding provisions of any subsequent federal tax laws) or (ii) five percent (5%) of the average of the fair market value of the Foundation's net investment assets at the end of each calendar quarter of such year.

Section 6. Books and Records. Books and records of the corporation must be set up in a manner that assures proper records for reports to the government, to the Board and to WMHS and that enables an accurate audit of the finances of the corporation.

Section 7. Corporate Administration. The Board may employ suitable custodians, accountants, counsel, administrative staff and agents and to pay their reasonable expenses and compensation.

Section 8. Fiscal Year. The fiscal year of the corporation ends on December 31.

Section 9. Checks, etc. All checks, drafts, and orders for payment of money must be signed in the name of the corporation by such officer or officers or agent or agents as the Board designates for that purpose.

ARTICLE VIII

PRIVATE FOUNDATION MANDATES

Notwithstanding any other provisions of these Bylaws, the following limitations shall apply for so long as the corporation is classified as a "private foundation" under the provisions of Section 509 of the Internal Revenue Code as it now exists or may hereafter be amended:

(a) The corporation shall distribute its income for each taxable year and other assets at such time and in such manner so that the corporation will not become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code or corresponding provisions of any subsequent federal tax laws;

(b) The corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code, or corresponding provisions of any subsequent federal tax laws;

(c) The corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code or of any corresponding provisions of any subsequent federal tax laws;

(d) The corporation shall not make any investments so that it would be subject to tax under Section 4944 of the Internal Revenue Code or of any corresponding provisions of any subsequent federal tax laws; and

(e) The corporation shall not make any taxable expenditure as defined

in Section 4945(d) of the Internal Revenue Code or corresponding provisions of any subsequent federal tax laws.

ARTICLE IX

AMENDMENTS

Any provision of these Bylaws may be amended by majority vote of the Directors then holding office, except that:

(a) the provisions of Article I – Section 1 (and the corresponding provision in the corporation's Articles of Incorporation), Article II - Sections 3, 5 and 8, Article IV - Section 6, and this Article IX of these Bylaws may be amended or renumbered only (i) if consent to each specific proposed amendment or renumbering is received from the then acting trustees of The Meijer Foundation for so long as that trust is then in existence or, if that trust is no longer in existence, then from the living sons of Frederik and Lena Meijer (Hendrik, Douglas and Mark Meijer) for so long as any of them are alive and have legal capacity to act *and* (ii) if each specific proposed amendment or renumbering is approved by unanimous vote of the Directors then holding office; and

(b) the provisions of Article VII – Sections 4 and 5 of these Bylaws (and the corresponding provision in the corporation's Articles of Incorporation) may be amended or renumbered only if consent to each specific proposed amendment or renumbering is received from the governing board of WMHS.

If an amendment is approved at a Board meeting, the substance of the amendment must have been stated in the notice of the meeting or in a duly completed waiver of notice of such meeting.

CERTIFICATION

The above Bylaws were adopted by resolution of the Board of Directors of the Foundation on August 19, 1993, and were amended by resolutions adopted April 16, 1996, January 28, 1997, October 15, 1997, January 20, 1999, January 26, 2005, and _____, 2010.

Richard A. Morton
Corporate Secretary

#1094112-6 (11/08/2010)

**BYLAWS
OF
FREDERIK MEIJER GARDENS FOUNDATION**

ARTICLE I

NAME AND PURPOSES

Section 1. **Name.** This corporation shall be known as the Frederik Meijer Gardens Foundation (referred to herein as the "corporation" and as the "Foundation" without any distinction being intended as between those terms or references).

Section 2. **Purposes.** The purposes of which corporation is formed are set forth in its Articles of Incorporation.

ARTICLE II

BOARD OF DIRECTORS

Section 1. **Powers and Duties.** The property, business and affairs of the corporation shall be under the direction and control of its board of directors ("Board"). The Board shall have the power to accept or refuse to accept any bequests, gifts or grants which are proposed to be made to this corporation based upon the Directors' discretion and judgment, taking into consideration the nature of the proposed gift, any conditions or restrictions placed upon the gift, and the appropriateness of such gift to the purposes of this corporation.

Section 2. **Number of Directors.** The Board shall consist of an odd number of individuals, not less than seven (7) nor more than thirteen (13), as determined from time to time by the Board.

Section 3. **Appointment or Election of Directors.** The Meijer Foundation, which is presently organized as a charitable trust, may appoint two Directors, each of whom shall serve without term limitation or classification. If from time to time The Meijer Foundation is or becomes unable or unwilling to exercise its right to appoint one or both such Directors, then the Board may act to elect an individual to fill that vacancy, subject to classification and term limitation, until such time as The Meijer Foundation appoints an individual to occupy that position on the Board. Each other Director shall be elected by Board action. Except for the chairperson of the governing board of WMHS, no Director may serve simultaneously as director,

officer, or employee of both the Foundation and WMHS. At no time shall a majority of the Directors consist of present or former directors, officers, or employees of WMHS. In addition, the chairperson of the governing board of West Michigan Horticultural Society, Inc. ("WMHS"), a Michigan nonprofit corporation, shall serve as a Director *ex officio* without any voting rights and who shall not count toward the numerical requirement specified in Section 2 above.

Section 4. Classification and Term of Service. In lieu of an annual election of all Directors, the Directors that the Board elects shall be divided into three classes having as nearly equal number of members as possible. The members of each class shall be elected every third year at or in conjunction with the Board's annual meeting. Each such Director shall be elected or reelected to a term commencing upon expiration of the prior term or other occurrence of vacancy in his or her Director class and ending when Directors are elected for that class at or in conjunction with a succeeding annual Board meeting.

Section 5. Removal. An elected Director may be removed only by a vote of two thirds (2/3) of the Directors at a regular or special meeting properly noticed for that purpose. A Director appointed by The Meijer Foundation may be removed only by action of The Meijer Foundation. Prompt notice of a Director's removal must be given to the corporation's President.

Section 6. Resignation. A Director may resign by written notice delivered to the corporation's President and Secretary. The resignation shall become effective upon the date specified in the notice or, if no date is specified, upon receipt of the notice by the corporation's President. Acceptance shall not be necessary to render the resignation effective.

Section 7. New Directors. The corporation President or Secretary must provide each new Director with current copies of the corporation's Articles of Incorporation, Bylaws, conflict of interest policy, and other pertinent information regarding the organization and operation of the corporation.

Section 8. Honorary Directors. The Board may appoint one or more Honorary Directors. In addition, each adult descendant of Frederik G.H. Meijer and Lena E.S. Meijer may choose to serve an Honorary Director by notice delivered to the corporation's President and Secretary. Each Honorary Director shall serve without term limitation. An Honorary Director has a right to receive notice of and attend all Board meetings and all committee meetings. However, a Honorary Director has no voting rights and has no right to be heard at any meeting. The foregoing shall not prohibit an Honorary Director from being appointed or elected as a regular Director with full voting rights in the manner described above in this Article II of these Bylaws.

ARTICLE III

COMMITTEES

Section 1. Committees of Directors. The Board may appoint one or more committees to consist of two or more Directors. A committee of Directors may exercise any of the powers and authority of the Board, but only to the extent provided in the Board resolution constituting the committee and subject to the limitations of delegable authority specified in Section 528 of the Michigan Nonprofit Corporation Act. The Board may designate one or more individuals who are not Directors to receive notice of, attend, and be heard at a committee meeting, but such individuals cannot vote.

Section 2. Advisory Committees. The Board may appoint one or more committees to consist in whole or in part of individuals who are not Directors. Any such committee serves solely in an advisory capacity to the Board and may not exercise any of the powers and authority of the board.

ARTICLE IV

MEETINGS

Section 1. Regular Meetings. A Board meeting must be held annually at such place and hour as the Directors determine for the purpose of receiving the report of the corporation for the previous fiscal year as required by Section 901 of the Nonprofit Corporation Act and transacting any other business. Each regular meeting of the Board is held at the time and place the board specifies at its regular meeting immediately preceding. A Board meeting may be held at a different time and place with the consent of a majority of the Directors upon notice to all Directors who did not consent.

Section 2. Special Meetings. Special meetings of Directors may be convened at any time by the President or at the request of any two Directors upon notice to all Directors.

Section 3. Place and Notice of Meetings. Meetings may be held within or without the State of Michigan at such time and place as the Directors determine. No notice of any regular meeting of the Directors is necessary. Written notice shall be given of any special meeting of the Directors. Such notice shall be personally delivered, or shall be mailed to the addressee at his or her address last appearing on the records of the corporation, not less than ten (10) days prior to the date of the meeting. The notice shall specify the date, place and hour of the meeting and the purpose or purposes for which it is convened.

Section 4. Waiver of Notice. A Director's attendance at a meeting waives notice to the Director of the meeting, except where the Director attends the meeting for the express purpose of

objecting to the transacting of any business because the meeting is not lawfully called or convened. A Director may waive in writing any right to notice before or after a meeting.

Section 5. Quorum. A majority of the Directors constitutes a quorum for the transaction of business. The act of a majority of those Directors present at any meeting at which there is a quorum is the act of the Board, except as provided by law, the Articles of Incorporation, or these Bylaws.

Section 6. Voting. At all meetings of the Directors, the affirmative vote of a majority of those Directors present and voting on the question shall, except where a larger vote may be required by law or by the corporation's Articles of Incorporation or these Bylaws, decide any question brought before that meeting.

Section 7. Conduct of Meetings. Directors' meetings must generally follow accepted rules of parliamentary procedure. The presiding official has authority over matters of procedure and may adopt any other form of procedure suited to the business being conducted.

Section 8. Action Without Meeting. Any action may be taken without a meeting, prior notice, or vote if all Directors entitled to vote with respect to the action consent to the action in writing or by electronic transmission.

Section 9. Participation in Meeting by Remote Communication. A Director or a member of a committee may participate in a meeting by means of a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Such participation in a meeting constitutes presence in person at the meeting.

Section 10. Manifestation of Dissent. A Director who is present at Board meeting, or at a meeting of a committee of which the Director is a member, at which action on a corporate matter is taken is presumed to have concurred in that action taken unless a dissent is entered in the minutes of the meeting or unless the Director files a written dissent to such action with the person acting as the secretary of the meeting before or promptly after its adjournment. A Director who is absent from a meeting of the Board or of a committee of which the Director is a member at which any such action is taken is presumed to have concurred in the action unless the Director files a written dissent with the secretary of the meeting within a reasonable time after obtaining knowledge of the action.

ARTICLE V

OFFICERS

Section 1. Principal Officers. The principal officers of the corporation shall consist of a President, a Vice-President, a Secretary and a Treasurer, and such additional officers as the Directors may from time to time deem desirable. The officers shall be elected annually by the Board of Directors from its membership at its annual meeting and shall serve one (1) year terms.

Section 2. President. The President shall be the chief executive officer of the corporation and shall preside over all meetings of the Board of Directors. The President shall appoint all committees and chairpersons and be an *ex-officio* member with voting rights of all standing committees. The President shall perform such other duties as may be specified from time to time by the Directors.

Section 3. Vice-President. The Vice-President shall perform the duties and exercise the powers of the President during any absence or disability of the President.

Section 4. Secretary. The Secretary shall give notice of each meeting of the Directors or committees of the corporation as to which notice is required; shall record minutes of such meeting in books kept for that purpose; shall have custody of the records of the corporation; and shall perform such other duties as may be specified from time to time by the Directors.

Section 5. Treasurer. The Treasurer shall have custody of the funds and other property of the corporation; shall keep accurate records of all property, receipts and disbursements of the corporation in financial books to be maintained for that purpose; shall deposit all assets in the name and to the credit of the corporation with such depositary or depositories as shall be designated by the Directors; shall disburse the funds of the corporation; and render to the Directors such reports as they shall prescribe. The Treasurer shall perform such other duties as may be specified from time to time by the Directors.

Section 6. Removal. Any officer of the corporation may be removed at any time, with or without cause, by a majority vote of the Directors then holding office.

Section 7. Vacancies. Any vacancy in any office of the corporation may be filled for the unexpired portion of the term by majority vote of the Directors present at a meeting of the Directors called for such purpose. If any officer is absent or unable to perform the duties assigned to that office, the Directors may delegate the powers and duties of that office, during the period of such absence or disability, to another person.

Section 8. Resignation. Any officer may resign such office at any time by giving written notice of such resignation to the President or Secretary of the corporation. The resignation shall become effective upon the date specified in such notice or, if no date is specified, upon

receipt of the notice by the President of the corporation. Acceptance shall not be necessary to render the resignation effective.

ARTICLE VI

INDEMNIFICATION

Section 1. Scope of Indemnity. The corporation shall indemnify its Directors and officers against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by them in connection with any actions or suits brought or threatened against them, including actions by or in the right of the corporation, by reason of the fact that such person was serving as a Director or officer of the corporation, to the fullest extent permitted by the Michigan Nonprofit Corporation Act. The corporation may indemnify persons who are not Directors or officers to the extent authorized by resolution of the board of trustees or by contractual agreement that the Board authorizes. A change in the Michigan Nonprofit Corporation Act, the Articles of Incorporation, or these Bylaws that reduces the scope of indemnification does not apply to any action or omission that occurs before the change.

Section 2. Authorization of Indemnification. Unless ordered by a court or otherwise provided by law, the corporation shall indemnify a person only upon determination that the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the corporation's best interests. Such determination must be made (1) by majority vote of a quorum of the Board consisting of Directors who were not parties to the action or suit, (2) if a quorum of disinterested Directors is not obtainable, by a majority vote of a committee of Directors who were not parties to the action and consisting of not less than two disinterested Directors, or (3) by independent legal counsel in a written opinion.

Section 3. Insurance. The corporation may purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee, nondirector volunteer, or agent of this corporation or is or was serving at the corporation's request in any other enterprise against any liability incurred in such capacity.

ARTICLE VII

FINANCES

Section 1. Investments. The assets of the corporation shall be invested in the name of the corporation in capital or income-producing investments by the Board or by such persons or committee as the Board authorizes.

Section 2. Financial Records and Reports. All books, records and vouchers of the corporation shall be open to the inspection of any Director. The Treasurer shall, at least once a year, and whenever requested by the Directors, render a full and detailed account of all receipts and expenditures and submit a written statement showing the financial status of the corporation and the changes, if any, since the last report of the Treasurer. That annual financial statement shall be available on request to any contributor to the corporation and shall be delivered to the Board of Directors of WMHS.

Section 3. Assets. The assets that the corporation receives shall be used only for the purposes of the corporation and any contributions to the corporation must be invested as provided in Section 1 of this Article VII.

Section 4. Distributions. There shall be no distributions of funds or assets from the corporation, other than (i) supporting distributions made to WMHS as required in Article VIII(a) or (ii) other permitted distributions to or for the benefit of WMHS made from any segregated endowment fund established with its own spending or distribution rule or with other specific limitations on distributable amounts.

Section 5. Books and Records. Books and records of the corporation must be set up in a manner that assures proper records for reports to the government, to the Board and to WMHS and that enables an accurate audit of the finances of the corporation.

Section 6. Corporate Administration. The Board may employ suitable custodians, accountants, counsel, administrative staff and agents and to pay their reasonable expenses and compensation.

Section 7. Fiscal Year. The fiscal year of the corporation ends on December 31.

Section 8. Checks, etc. All checks, drafts, and orders for payment of money must be signed in the name of the corporation by such officer or officers or agent or agents as the Board designates for that purpose.

ARTICLE VIII

PRIVATE FOUNDATION MANDATES

Notwithstanding any other provisions of these Bylaws, the following limitations shall apply for so long as the corporation is classified as a "private foundation" under the provisions of Section 509 of the Internal Revenue Code as it now exists or may hereafter be amended:

- (a) The corporation shall distribute its income for each taxable year

and other assets at such time and in such manner so that the corporation will not become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code or corresponding provisions of any subsequent federal tax laws;

(b) The corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code, or corresponding provisions of any subsequent federal tax laws;

(c) The corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code or of any corresponding provisions of any subsequent federal tax laws;

(d) The corporation shall not make any investments so that it would be subject to tax under Section 4944 of the Internal Revenue Code or of any corresponding provisions of any subsequent federal tax laws; and

(e) The corporation shall not make any taxable expenditure as defined in Section 4945(d) of the Internal Revenue Code or corresponding provisions of any subsequent federal tax laws.


ARTICLE IX

AMENDMENTS

Any provision of these Bylaws may be amended by majority vote of the Directors then holding office, except that the provisions of Article I - Section 1 (and the corresponding provision in the corporation's Articles of Incorporation), Article II - Sections 3, 5 and 8, Article IV - Section 6, and this Article IX of these Bylaws may be amended or renumbered only (i) if consent to each specific proposed amendment or renumbering is received from the then acting trustees of The Meijer Foundation for so long as that trust is then in existence *and* (ii) if each specific proposed amendment or renumbering is approved by unanimous vote of the Directors then holding office. If an amendment is approved at a Board meeting, the substance of the amendment must have been stated in the notice of the meeting or in a duly completed waiver of notice of such meeting.

CERTIFICATION

The above Bylaws were adopted by resolution of the Board of Directors of the Foundation on August 19, 1993, and were amended by resolutions adopted April 16, 1996, January 28, 1997, October 15, 1997, January 20, 1999, January 26, 2005, and December 28, 2010.



Richard A. Morton
Corporate Secretary

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