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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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07-01-2012 , 2012, and ending 06-30-2013

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

C Name of organization
SPECTRUM HEALTH FOUNDATION

Doing Business As

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

City or town, state or country, and ZIP + 4
Grand Rapids, MI 495032560

D Employer identification number
38-2752328

E Telephone number
(616) 774-7322

G Gross receipts $ 55,108,652

F Name and address of principal officer
VICKI WEAVER
100 Michigan Ave NE
Grand Rapids, MI 495032560

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW SPECTRUMHEALTH ORG/GIVE

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1987

M State of legal domicile MI

Part I Summary

1 Briefly describe the organization's mission or most significant activities
SAVING LIVES AND ADVANCING THE HEALTH AND WELL-BEING OF INDIVIDUALS AND FAMILIES THROUGH PHILANTHROPY DURING THIS PAST YEAR, MORE THAN 20,000 GIFTS TOTALING $15 MILLION WERE MADE TO SUPPORT SPECTRUM HEALTH THESE GIFTS FUND LIFE-CHANGING PROGRAMS SUCH AS THE ADULT BLOOD AND MARROW TRANSPLANT PROGRAM DONOR GIFTS ALSO SUPPORT SERVICES SUCH AS CONTINUING EDUCATION AND CERTIFICATION OF CLINICAL STAFF IN THE LUNG TRANSPLANT PROGRAM, AND CAPITAL INITIATIVES THAT HAVE A POSITIVE EFFECT ON THE COMMUNITIES WE SERVE THE FOUNDATION COORDINATES AND CARRIES OUT FUNDRAISING EFFORTS THROUGH * HELEN DEVOS CHILDREN'S HOSPITAL FOUNDATION * SPECTRUM HEALTH FOUNDATION * SPECTRUM HEALTH FOUNDATION GERBER MEMORIAL * SPECTRUM HEALTH FOUNDATION REED CITY HOSPITAL * SPECTRUM HEALTH FOUNDATION ZEELAND COMMUNITY HOSPITAL * SPECTRUM HEALTH FOUNDATION UNITED & KELSEY HOSPITALS

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	25
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	23
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	**5**	28
6	Total number of volunteers (estimate if necessary)	**6**	250
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

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	14,771,099	15,038,781
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,647,993	5,700,639
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,068,219	2,560,700
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,487,311	23,300,120

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	12,282,012	13,125,127
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)	2,097,797	2,150,597
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,718,116		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,348,376	1,516,526
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	15,728,185	16,792,250
19	Revenue less expenses Subtract line 18 from line 12	2,759,126	6,507,870

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	91,932,696	104,198,030
21	Total liabilities (Part X, line 26)	6,164,546	6,968,846
22	Net assets or fund balances Subtract line 21 from line 20	85,768,150	97,229,184

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

****** | 2014-04-29
Signature of officer | Date

LARRY JONGEKRIJG CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Geralyn R Hurd				P00933422

Firm's name ▶ CROWE HORWATH LLP | Firm's EIN ▶

Firm's address ▶ 70 West Madison Street
Suite 700
Chicago, IL 606024903 | Phone no (312) 899-7000

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

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

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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 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 $ 1,442,575 including grants of $ 1,348,814) (Revenue $ 204,898)

FREDERIK MEIJER HEART & VASCULAR INSTITUTE ("FMH&VI") - THE ANNUAL SPECTRUM HEALTH FOUNDATION GALA 2013 SET A NEW RECORD, NETTING $700,000 FOR CARDIOVASCULAR RESEARCH AT FMH&VI FMH&VI IS AN ALL-ENCOMPASSING HEART AND VASCULAR PROGRAM THAT OFFERS A ROBUST VARIETY OF SPECIALIZED CLINICAL CARE IN COLLABORATION WITH RESEARCH AND EDUCATION FORMED BY SPECTRUM HEALTH AND CARDIOVASCULAR PHYSICIANS, FMH&VI DELIVERS A MULTIDISCIPLINARY MODEL THAT PROVIDES SAFE AND INNOVATIVE CARE THE CREATIVE PARTNERSHIPS FORGED IN COOPERATION WITH CARDIOVASCULAR SPECIALISTS AND COMMUNITY PHYSICIANS EMPOWER FMH&VI TO MAINTAIN A REPUTATION AS THE RESOURCE FOR INNOVATIVE, CARDIOVASCULAR MEDICINE FOR WEST MICHIGAN AND BEYOND

4b (Code) (Expenses $ 1,339,383 including grants of $ 1,252,329) (Revenue $ 190,241)

HELEN DEVOS CHILDREN'S HOSPITAL CONGENITAL HEART CENTER - MORE THAN $6 3 MILLION OF OUR $10 MILLION INITIATIVE TO HELP LAUNCH THE HELEN DEVOS CHILDREN'S HOSPITAL CONGENITAL HEART CENTER HAS BEEN ACHIEVED TO DATE THE CENTER WILL BROADEN THE HOSPITAL'S PEDIATRIC HEART CARE PROGRAM AND ALLOW SPECTRUM HEALTH TO OFFER LEADING TECHNOLOGY AND COMPLEX PROCEDURES THAT HELP OUR PHYSICIANS IDENTIFY AND REPAIR HEART DEFECTS MORE ACCURATELY

4c (Code) (Expenses $ 1,132,331 including grants of $ 1,058,734) (Revenue $ 160,832)

CHILD LIFE PROGRAMS SUPPORT - FUNDING TO ENHANCE THE CARE AND WELL BEING OF CHILDREN WHO STAY AT HELEN DEVOS CHILDREN'S HOSPITAL AS PART OF THE HOSPITAL TEAM, OUR CHILD LIFE SPECIALISTS SUPPORT CHILDREN AND FAMILIES THROUGHOUT THE EXPERIENCE CERTIFIED CHILD LIFE SPECIALISTS (CCLS) COMBINE PLAY WITH EDUCATION TO EXPLAIN MEDICAL PROCEDURES AND PROVIDE THERAPEUTIC OPPORTUNITIES TO EXPLORE THE HOSPITAL ENVIRONMENT THE PROGRAMS WORK TO MINIMIZE FEAR AND STRESS EXPERIENCED BY CHILDREN, TEENS AND THEIR FAMILIES THROUGHOUT THEIR HOSPITAL EXPERIENCES, AS WELL AS SUPPORT THE PATIENT'S EMOTIONAL, SOCIAL AND COGNITIVE GROWTH

(Code) (Expenses $ 10,123,216 including grants of $ 9,465,250) (Revenue $ 1,437,863)

ALL OTHER ACHIEVEMENTS-PLEASE SEE SCHEDULE I

4d Other program services (Describe in Schedule O)

(Expenses $ 10,123,216 including grants of $ 9,465,250) (Revenue $ 1,437,863)

4e **Total program service expenses** ▶ 14,037,505

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
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*	5		
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*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
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.*	11a	Yes	
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*	11b		No
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*	11c		No
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*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
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*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
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 and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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)*	17		No
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*	18	Yes	
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*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

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*	**21**	Yes	
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*	**22**		No
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*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	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*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, 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*	**27**		No
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)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	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*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, 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*	**35b**		No
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*	**36**	Yes	
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*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

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 . .	1a	41		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	2		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	28		
b	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)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See 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? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
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 as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	1		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
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?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	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	13a			
b	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	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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	Enter the number of voting members of the governing body at the end of the tax year **1a** 25			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent **1b** 23			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**		No
6	Did the organization have members or stockholders?	**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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

▶ Mr Larry Jongekrijg 100 Michigan Ave NE Grand Rapids, MI (616) 391-2568

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

Check 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, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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) DAVEY MEHNEY Chairperson	2 00 0	X		X				0	0	0
(2) MARGE POTTER Secretary	2 00 0	X		X				0	0	0
(3) RICHARD ANTONINI Treasurer	2 00 0	X		X				0	0	0
(4) STEPHEN BOSHOVEN Vice Chair	2 00 0	X		X				0	0	0
(5) VICKI WEAVER President	50 00 0	X		X				244,839	0	27,370
(6) AARON WONG Director	2 00 0	X						0	0	0
(7) BRIAN ROELOF MD Director	2 00 0	X						0	0	0
(8) CANDACE MATTHEWS Director	2 00 0	X						0	0	0
(9) CONNIE SMITH Ex-Officio	2 00 0	X						0	0	0
(10) DAVID VAN ELSLANDER Director	2 00 0	X						0	0	0
(11) DICK YOUNG Director	2 00 0	X						0	0	0
(12) DONNALEE HOLTON Director	2 00 0	X						0	0	0
(13) ELENORA FREY Director	2 00 0	X						0	0	0
(14) JACK CARTER Director	2 00 0	X						0	0	0
(15) JEFFERY BENNETT Director	2 00 0	X						0	0	0
(16) JOAN SECCHIA Director	2 00 0	X						0	0	0
(17) JOYCE WINCHESTER Director	2 00 0	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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			
(18) MARIA DEVOS Director	2 00 0	X						0	0	0
(19) MAURINE SNEATHEN Ex-Officio	2 00 0	X						0	0	0
(20) MEG MILLER WILLIT Director	2 00 0	X						0	0	0
(21) PATRICIA BETZ Director	2 00 0	X						0	0	0
(22) PATRICK MILES Director - Part Year	2 00 2 00	X						0	0	0
(23) PETER RENUCCI Director	2 00 0	X						0	0	0
(24) RICHARD BREON Ex-Officio	2 00 48 00	X						0	2,413,384	615,765
(25) ROBERT ROSKAM Director	2 00 0	X						0	0	0
(26) SARLA PURI MD Director	2 00 0	X						0	0	0
(27) LARRY JONGEKRIJG CFO	48 00 2 00			X				155,788	0	26,281
(28) DEBORAH LOCKE VP, Principal Gifts	50 00 0					X		142,356	0	27,472

1b	**Sub-Total** . . . . . ▶			
c	**Total from continuation sheets to Part VII, Section A** . . . . ▶			
d	**Total (add lines 1b and 1c)** . . . . . ▶	542,984	2,413,384	696,887

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 3

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed 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*	**4**	Yes	
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*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization 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
ERNST & YOUNG 155 N WACKER DRIVE CHICAGO IL 60606	CONSULTING	189,000

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 ▶ 1

Part VIII Statement of Revenue

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

				(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	220,000			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	14,818,781			
	g	Noncash contributions included in lines 1a-1f $		824,201			
	h	**Total.** Add lines 1a-1f		15,038,781			
Program Service Revenue			Business Code				
	2a			0			
	b			0			
	c			0			
	d			0			
	e			0			
	f	All other program service revenue		0	0	0	0
	g	**Total.** Add lines 2a–2f		0			
	3	Investment income (including dividends, interest, and other similar amounts)		1,296,099			1,296,099
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)	0	0			
	d	Net rental income or (loss)		0			
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	35,296,632	97,500			
	b	Less cost or other basis and sales expenses	30,864,592	125,000			
	c	Gain or (loss)	4,432,040	-27,500			
	d	Net gain or (loss)		4,404,540			4,404,540
Other Revenue	8a	Gross income from fundraising events (not including $ 220,000 of contributions reported on line 1c) See Part IV, line 18	a 1,385,806				
	b	Less direct expenses	b 818,940				
	c	Net income or (loss) from fundraising events		566,866			566,866
	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		0			
	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		0			
		Miscellaneous Revenue	Business Code				
	11a	ADMINISTRATIVE REIMBURSEMENT	900099	1,993,834	1,993,834		
	b			0			
	c			0			
	d	All other revenue		0	0	0	0
	e	**Total.** Add lines 11a–11d		1,993,834			
	12	**Total revenue.** See Instructions		23,300,120	1,993,834	0	6,267,505

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)

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 United States See Part IV, line 21	13,125,127	13,125,127		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	454,278	136,283	90,856	227,139
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	1,329,206	398,763	265,841	664,602
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	59,491	17,847	11,898	29,746
9 Other employee benefits	193,374	58,012	38,675	96,687
10 Payroll taxes	114,248	34,274	22,850	57,124
11 Fees for services (non-employees)				
a Management	0			
b Legal	0			
c Accounting	33,000		33,000	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	462,013	114,164	38,350	309,499
12 Advertising and promotion	295,756	120,185	17,272	158,299
13 Office expenses	109,957	12,522	55,046	42,389
14 Information technology	54,269		51,636	2,633
15 Royalties . .	0			
16 Occupancy	171,366		171,366	
17 Travel	53,778	3,654	12,347	37,777
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	68,621	14,012	13,842	40,767
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	86,301		86,301	
23 Insurance	0			
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 SPECIAL PROJECTS	66,353	0	66,353	0
b DONOR RECOGNITION	49,047		2,898	46,149
c BANK CHARGES AND FEES	33,437		32,420	1,017
d DUES AND SUBSCRIPTIONS	15,418		12,761	2,657
e All other expenses	17,210	2,662	12,917	1,631
25 **Total functional expenses.** Add lines 1 through 24e	16,792,250	14,037,505	1,036,629	1,718,116
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 ▶ ☐ if following SOP 98-2 (ASC 958-720)	0			

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X . . . . . ☑

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		6,309,073	2	2,911,255
	3	Pledges and grants receivable, net		21,103,248	3	19,524,341
	4	Accounts receivable, net			4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	0
	6	Loans and other 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) Complete Part II of Schedule L			6	0
	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	10a 1,036,277			
	b	Less accumulated depreciation	10b 675,751	446,827	10c	360,526
	11	Investments—publicly traded securities		61,560,102	11	78,609,879
	12	Investments—other securities See Part IV, line 11		0	12	0
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		2,513,446	15	2,792,029
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		91,932,696	16	104,198,030
Liabilities	17	Accounts payable and accrued expenses		709,676	17	678,445
	18	Grants payable			18	
	19	Deferred revenue		1,286,463	19	1,523,219
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	0
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			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		4,168,407	25	4,767,182
	26	**Total liabilities.** Add lines 17 through 25		6,164,546	26	6,968,846
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		6,494,463	27	10,297,219
	28	Temporarily restricted net assets		46,122,451	28	50,777,416
	29	Permanently restricted net assets		33,151,236	29	36,154,549
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		85,768,150	33	97,229,184
	34	Total liabilities and net assets/fund balances		91,932,696	34	104,198,030

Part XI Reconcilliation 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	23,300,120
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,792,250
3	Revenue less expenses Subtract line 2 from line 1	3	6,507,870
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	85,768,150
5	Net unrealized gains (losses) on investments	5	3,300,860
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	1,652,304
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	97,229,184

Part XII Financial Statements and Reporting

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

			Yes	No
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?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☑ Both consolidated and separate basis			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? 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	3b		

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SCHEDULE A (Form 990 or 990EZ)

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

2012

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

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 - Non-functionally integrated

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

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

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

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

h Provide the following information about the supported organization(s)

(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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	7,524,320	14,011,134	19,125,216	14,771,099	15,038,781	70,470,550
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	7,524,320	14,011,134	19,125,216	14,771,099	15,038,781	70,470,550
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)						18,986,065
6 **Public support.** Subtract line 5 from line 4						51,484,485

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	7,524,320	14,011,134	19,125,216	14,771,099	15,038,781	70,470,550
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,808,321	1,068,645	1,059,835	1,147,391	1,296,099	6,380,291
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	2,660,440	2,440,790	2,501,377	2,731,992	3,379,640	13,714,239
11 **Total support** (Add lines 7 through 10)						90,565,080

12 Gross receipts from related activities, etc (see instructions) **12** 0

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	**14**	56 840 %
15 Public support percentage for 2011 Schedule A, Part II, line 14	**15**	56 200 %

16a **33 1/3% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2011.** 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 ▶☐

17a **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

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

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2012.** 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—2011.** 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).

Facts And Circumstances Test

Explanation

OTHER INCOME, SCHEDULE A, PART II, LINE 10, DESCRIPTION - ADMINISTRATIVE REIMBURSEMENT, COLUMN A - 2178000, COLUMN B - 2084952, COLUMN C - 1844640, COLUMN D - 1871004, COLUMN E - 1993834, COLUMN F - 9972430, DESCRIPTION - SPECIAL EVENTS, COLUMN A - 482440, COLUMN B - 355838, COLUMN C - 656737, COLUMN D - 860988, COLUMN E - 1385806, COLUMN F - 3741809,,

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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

2012

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

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

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

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

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ 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 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 XIII, 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 XIII, 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 ▶ $ 0

(ii) Assets included in Form 990, Part X ▶ $ 2,513,446

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 XIII

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 XIII and complete the following table

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

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

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	39,574,298	37,180,475	25,594,717	22,293,000	27,356,000
b	Contributions	1,212,635	4,207,828	7,396,235	510,290	401,000
c	Net investment earnings, gains, and losses	4,023,301	-600,053	5,234,538	2,259,660	-4,354,000
d	Grants or scholarships					
e	Other expenditures for facilities and programs	1,437,018	1,213,952	1,045,015	-531,767	1,110,000
f	Administrative expenses					
g	End of year balance	43,373,216	39,574,298	37,180,475	25,594,717	22,293,000

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 ▶ 83 000 %
- c Temporarily restricted endowment ▶ 17 000 %

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

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

4 Describe in Part XIII 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				0
b Buildings				0
c Leasehold improvements		539,052	296,478	242,574
d Equipment		497,225	379,273	117,952
e Other				0
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				360,526

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		
Other		
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
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
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
Federal income taxes	0
DUE TO AFFILIATES	4,767,182
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	4,767,182

2. Fin 48 (ASC 740) Footnote In Part XIII, 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) Check here if the text of the footnote has been provided in Part XIII ☐

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

1	Total revenue, gains, and other support per audited financial statements			1	26,451,989
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	3,300,860		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	0		
e	Add lines **2a** through **2d**			2e	3,300,860
3	Subtract line **2e** from line **1**			3	23,151,129
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 XIII)	4b	148,991		
c	Add lines **4a** and **4b**			4c	148,991
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	23,300,120

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

1	Total expenses and losses per audited financial statements			1	16,792,250
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 XIII)	2d	0		
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	16,792,250
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 XIII)	4b	0		
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	16,792,250

Part XIII 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, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
FIN 48 (ASC 740) FOOTNOTE	SCHEDULE D, PART X, LINE 2	SPECTRUM HEALTH SYSTEM CONDUCTS AN ANALYSIS ANNUALLY TO DETERMINE THE ORGANIZATION'S LIABILITY WITH RESPECT TO UNCERTAIN TAX POSITIONS FOR THE YEAR ENDED JUNE 30, 2013 IT WAS DETERMINED THAT THERE WERE NO MATERIAL UNCERTAIN TAX POSITIONS TO DISCLOSE AS SUCH, THERE WAS NO FOOTNOTE ADDED TO THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS
Collections of art - description of collections	Schedule D, Part III, Line 4	THE HEALING ART COLLECTION CREATES A HEALING ENVIRONMENT FOR PATIENTS, VISITORS, AND STAFF ALIKE
Intended uses of endowment funds	Schedule D, Part V, Line 4	THE ORGANIZATION'S ENDOWMENT FUNDS PROVIDE PERPETUAL SUPPORT OF LIFE SAVING PROGRAMS AND SERVICES AT OUR RELATED SPECTRUM HEALTH ORGANIZATIONS (INCLUDING SPECTRUM HEALTH HOSPITALS AND HELEN DEVOS CHILDREN'S HOSPITAL)
Other revenues in form 990 not in audited financial statements	Schedule D, Part XI, Line 4b	UNCOLLECTIBLE PLEDGES - 148991,

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

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

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

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
Total . . . . . ▶						

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

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 FOUNDATION GALA (event type)	(b) Event #2 OTHER SPECIAL EVENTS (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	1,009,956	595,850		1,605,806
	2 Less Contributions	220,000			220,000
	3 Gross income (line 1 minus line 2)	789,956	595,850	0	1,385,806
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs				0
	7 Food and beverages				0
	8 Entertainment				0
	9 Other direct expenses	333,336	485,604		818,940
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(818,940)
	11 Net income summary Combine line 3, column (d), and line 10 ▶				566,866

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

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

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	
b	An outside facility	13b	

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ $ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I General Information on Grants and Assistance

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

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

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) SPECTRUM HEALTH HOSPITALS 100 MICHIGAN ST NE GRAND RAPIDS,MI 49503	38-1360529	3	2,192,667				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(2) SPECTRUM HEALTH CONTINUING CARE 750 FULLER AVE GRAND RAPIDS,MI 49503	38-3242232	3	100,611				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(3) SPECTRUM HEALTH CONTINUING CARE CENTER 750 FULLER AVE GRAND RAPIDS,MI 49503	38-2415333	3	9,413				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(4) HELEN DEVOS CHILDREN'S HOSPITAL 100 MICHIGAN ST NE GRAND RAPIDS,MI 49503	38-1360529	3	6,859,195				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(5) SPECTRUM HEALTH UNITED 615 SOUTH BOWER STREET GREENVILLE,MI 48838	38-1358412	3	49,870				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(6) SPECTRUM HEALTH KELSEY 615 SOUTH BOWER STREET GREENVILLE,MI 48838	38-1297435	3	11,733				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(7) ZEELAND COMMUNITY HOSPITAL 8333 FELCH STREET ZEELAND,MI 49464	38-1411184	3	94,183				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(8) SPECTRUM HEALTH GERBER MEMORIAL 212 SOUTH SULLIVAN AVENUE FREMONT,MI 49412	38-1359517	3	15,490				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(9) REED CITY HOSPITAL CORPORATION 300 NORTH PATTERSON ROAD REED CITY,MI 49677	38-2770076	3	1,093,481				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(10) SPECTRUM HEALTH SYSTEM 100 MICHIGAN ST NE GRAND RAPIDS,MI 49503	38-3382353	3	1,173,791				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
(11) SPECTRUM HEALTH PRIMARY CARE PARTNERS 1840 WEALTHY STREET SE GRAND RAPIDS,MI 49506	38-1358164	3	1,524,693				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 11

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 0

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

Part IV **Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
Procedures for monitoring use of grant funds	Schedule I, Part I, Line 2	FUNDS ARE GRANTED BASED ON THE SPECIFIC PURPOSE OF THE DONATIONS WHEN THE SPECIFIC PURPOSE REQUIRES APPLICATIONS, A FUND MANAGER REVIEWS REQUESTS AND AUTHORIZES DISBURSEMENT BASED ON NEED AND BENEFIT TO THE ORGANIZATION THE ORGANIZATION MONITORS USE OF SPECIFIC PURPOSE FUNDS AND REQUIRES FUND MANAGERS TO SUBMIT ANNUAL STEWARDSHIP REPORTS
Purpose of grant or assistance	Schedule I, Part II, Column H	HELEN DEVOS CHILDREN'S HOSPITAL, 38-1360529 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,SPECTRUM HEALTH HOSPITALS, 38-1360529 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,SPECTRUM HEALTH PRIMARY CARE PARTNERS, 38-1358164 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,SPECTRUM HEALTH SYSTEM, 38-3382353 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,REED CITY HOSPITAL CORPORATION, 38-2770076 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,SPECTRUM HEALTH CONTINUING CARE, 38-3242232 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,ZEELAND COMMUNITY HOSPITAL, 38-1411184 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,SPECTRUM HEALTH UNITED, 38-1358412 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,SPECTRUM HEALTH GERBER MEMORIAL, 38-1359517 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,SPECTRUM HEALTH KELSEY, 38-1297435 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,SPECTRUM HEALTH CONTINUING CARE CENTER, 38-2415333 DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION,

Additional Data

Return to Form

Software ID: 12000266
Software Version: v2012.1.0
EIN: 38-2752328
Name: SPECTRUM HEALTH FOUNDATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SPECTRUM HEALTH HOSPITALS100 MICHIGAN ST NE GRAND RAPIDS,MI 49503	38-1360529	3	2,192,667				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
SPECTRUM HEALTH CONTINUING CARE750 FULLER AVE GRAND RAPIDS,MI 49503	38-3242232	3	100,611				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
SPECTRUM HEALTH CONTINUING CARE CENTER750 FULLER AVE GRAND RAPIDS,MI 49503	38-2415333	3	9,413				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
HELEN DEVOS CHILDREN'S HOSPITAL100 MICHIGAN ST NE GRAND RAPIDS,MI 49503	38-1360529	3	6,859,195				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
SPECTRUM HEALTH UNITED615 SOUTH BOWER STREET GREENVILLE,MI 48838	38-1358412	3	49,870				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
SPECTRUM HEALTH KELSEY615 SOUTH BOWER STREET GREENVILLE,MI 48838	38-1297435	3	11,733				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
ZEELAND COMMUNITY HOSPITAL8333 FELCH STREET ZEELAND,MI 49464	38-1411184	3	94,183				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
SPECTRUM HEALTH GERBER MEMORIAL212 SOUTH SULLIVAN AVENUE FREMONT,MI 49412	38-1359517	3	15,490				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
REED CITY HOSPITAL CORPORATION300 NORTH PATTERSON ROAD REED CITY,MI 49677	38-2770076	3	1,093,481				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION
SPECTRUM HEALTH SYSTEM100 MICHIGAN ST NE GRAND RAPIDS,MI 49503	38-3382353	3	1,173,791				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
SPECTRUM HEALTH PRIMARY CARE PARTNERS 1840 WEALTHY STREET SE GRAND RAPIDS,MI 49506	38-1358164	3	1,524,693				DISBURSEMENT TO AND ON BEHALF OF THE ORGANIZATION IN SUPPORT OF ITS TAX EXEMPT MISSION

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☑ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☑ Compensation committee	☑ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☐ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)DEBORAH LOCKE VP, PRINCIPAL GIFTS	(i) (ii)	138,577 0	2,798 0	981 0	12,948 0	14,524 0	169,828 0	0 0
(2)LARRY JONGEKRIJG CFO	(i) (ii)	150,627 0	4,778 0	383 0	8,777 0	17,503 0	182,069 0	0 0
(3)RICHARD BREON EX-OFFICIO	(i) (ii)	0 1,091,257	0 1,236,719	0 85,408	0 421,886	0 193,879	0 3,029,149	0 835,988
(4)VICKI WEAVER PRESIDENT	(i) (ii)	241,502 0	0 0	3,337 0	19,608 0	7,761 0	272,209 0	0 0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Identifier	Return Reference	Explanation
Health or social club dues or initiation fees	Schedule J, Part I, Line 1a	THE ORGANIZATION PAID HEALTH CLUB DUES FOR ONE EXECUTIVE EMPLOYEE THESE AMOUNTS WERE TREATED AS TAXABLE COMPENSATION AND INCLUDED IN FORM W-2
Arrangement used to establish the top management official's compensation	Schedule J, Part I, Line 3	THE SPECTRUM HEALTH SYSTEM BOARD OF DIRECTORS (THROUGH ITS EXECUTIVE COMMITTEE) USES THE FOLLOWING PROCESS FOR DETERMINING COMPENSATION OF THE TOP MANAGEMENT OFFICIAL, OTHER OFFICERS, AND KEY EMPLOYEES AT SPECTRUM HEALTH FOUNDATION LABOR MARKET DATA REFLECTING COMPARABLE ORGANIZATIONS AND JOBS (PREPARED BY INDEPENDENT FIRMS) ARE RELIED UPON COMPETITIVE ASSESSMENT REPORTS ARE PROVIDED TO THE EXECUTIVE COMMITTEE IN ADVANCE OF MEETINGS THE COMPETITIVE ASSESSMENT REPORT IS PREPARED BY A NATIONALLY KNOWN INDEPENDENT EXECUTIVE COMPENSATION FIRM AND, FOR FY 2013 (7/1/12-6/30/13), WAS BASED ON THE FOLLOWING INDEPENDENT SURVEYS OF HEALTH CARE EXECUTIVES AT COMPARABLE HEALTH SYSTEMS, HEALTH PLANS, AND MEDICAL GROUPS * AMERICAN MEDICAL GROUP ASSOCIATION 2012 MEDICAL GROUP COMPENSATION & FINANCIAL SURVEY * INTEGRATED HEALTHCARE STRATEGIES 2012 HEALTH CARE EXECUTIVE COMPENSATION SURVEY * MERCER HUMAN RESOURCES CONSULTING 2012 EXECUTIVE COMPENSATION SURVEY * MERCER HUMAN RESOURCES CONSULTING 2012 INTEGRATED HEALTH NETWORKS COMPENSATION SURVEY * MEDICAL GROUP MANAGEMENT ASSOCIATION 2012 MANAGEMENT COMPENSATION SURVEY * SULLIVAN, COTTER AND ASSOCIATES 2012 SURVEY OF MANAGER AND EXECUTIVE COMPENSATION IN HOSPITALS AND HEALTH SYSTEMS * SULLIVAN, COTTER AND ASSOCIATES 2012 PHYSICIAN COMPENSATION AND PRODUCTIVITY SURVEY REPORT * TOWERS WATSON 2012/2013 HOSPITAL AND HEALTHCARE MANAGEMENT COMPENSATION REPORT * TOWERS WATSON 2012/2013 TOP MANAGEMENT COMPENSATION REPORT * WARREN 2012 COMPENSATION SURVEY COMPENSATION ADJUSTMENTS ARE APPROVED BY EXECUTIVE COMMITTEE MEMBERS, CONSISTENT WITH THE SPECTRUM HEALTH COMPENSATION PHILOSOPHY DESCRIBED BELOW MINUTES OF COMMITTEE DISCUSSIONS AND DECISIONS ARE PREPARED TO MEMORIALIZE EXECUTIVE COMMITTEE DECISIONS BASED UPON THE ABOVE DATA CASH COMPENSATION DATA RELIED UPON BY THE EXECUTIVE COMMITTEE IS NATIONAL AND REFLECTS THE COMPENSATION PAID TO EXECUTIVES IN COMPARABLE JOBS IN COMPARABLY-SIZED HEALTHCARE ORGANIZATIONS SPECTRUM HEALTH RECRUITS NATIONALLY FOR ITS EXECUTIVES BENEFITS DATA REFLECT NATIONAL HEALTHCARE MARKET PRACTICES GEOGRAPHIC PAY DIFFERENTIAL AND COST OF LIVING DATA INDICATES CONSISTENCY WITH NATIONAL DATA THIS PROCESS IS INTENDED TO ASSIST SPECTRUM HEALTH IN QUALIFYING FOR THE REBUTTABLE PRESUMPTION OF REASONABLENESS (INTERMEDIATE SANCTIONS REGULATIONS) AND COMPLYING WITH THE POTENTIAL SPECTRUM HEALTH EXCESS BENEFIT TRANSACTION POLICY FOR THOSE INDIVIDUALS IN THE GROUP WHO ARE DISQUALIFIED PERSONS THE OPINION SUBMITTED FROM THE THIRD PARTY INDEPENDENT CONSULTING FIRM IS IN ACCORDANCE WITH THE PROVISIONS OF TREASURY REGULATIONS SECTION 53 4958-6(C)(2) AND IS ALSO INTENDED TO SATISFY THE PROFESSIONAL ADVICE REQUIREMENT OF TREASURY REGULATIONS SECTION 53 4958-1(D)(4)(III)
Supplemental nonqualified retirement plan	Schedule J, Part I, Line 4b	$835,988 RICHARD BREON SCHEDULE J, PART I, LINE 4B IS ANSWERED "YES" BECAUSE CERTAIN INDIVIDUALS, WHOSE SALARY AND BENEFITS ARE PAID BY THE REPORTING ORGANIZATION OR A RELATED ORGANIZATION, DO "PARTICIPATE IN" A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN SOME INDIVIDUALS RECEIVED DISTRIBUTIONS DURING THE YEAR (AS REPORTED ON THIS LINE) WHEREAS OTHERS PARTICIPATED IN THE PLAN BUT DID NOT RECEIVE DISTRIBUTIONS DISTRIBUTIONS REPORTED ON THIS LINE ARE ALSO INCLUDED IN SCHEDULE J, PART II, COLUMN F AS COMPENSATION REPORTED IN A PRIOR YEAR

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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

2012

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions 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	X	1	500	COST
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications	X		9,141	COST
5	Clothing and household goods	X		20,214	COST
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other	X	6	349,000	MARKET VALUE
18	Collectibles				
19	Food inventory	X	37	16,866	COST
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (CERTIF & EVENTS)	X	219	259,220	COST
26	Other ▶ (VARIOUS)	X	114	169,260	COST
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** 1

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

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.

Identifier	Return Reference	Explanation
Explanations of reporting method for number of contributions	Schedule M, Part I	ART - WORKS OF ART NUMBER OF CONTRIBUTIONS BOOKS AND PUBLICATIONS NUMBER OF CONTRIBUTIONS CLOTHING AND HOUSEHOLD GOODS NUMBER OF CONTRIBUTIONS FOOD INVENTORY NUMBER OF CONTRIBUTIONS OTHER NUMBER OF CONTRIBUTIONS OTHER NUMBER OF CONTRIBUTIONS REAL ESTATE - OTHER NUMBER OF LOTS RECEIVED FROM ONE DONOR
Number of contributions or items contributed	Schedule M, part I, column (b), Line 1	NUMBER OF CONTRIBUTIONS
Number of contributions or items contributed	Schedule M, part I, column (b), Line 4	NUMBER OF CONTRIBUTIONS
Number of contributions or items contributed	Schedule M, part I, column (b), Line 5	NUMBER OF CONTRIBUTIONS
Number of contributions or items contributed	Schedule M, part I, column (b), Line 19	NUMBER OF CONTRIBUTIONS

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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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

Identifier	Return Reference	Explanation
Classes of members or stockholders	Form 990, Part VI, Section A, Line 6	THE ORGANIZATION HAS ONE MEMBER(S)/STOCKHOLDER(S) AS FOLLOWS SPECTRUM HEALTH SYSTEM (EIN 38-3382353), A MICHIGAN NONPROFIT CORPORATION

Identifier	Return Reference	Explanation
Members or stockholders electing members of governing body	Form 990, Part VI, Section A, Line 7a	THE SOLE MEMBER(S) (SEE FORM 990, PART VI, LINE 6) OF THE ORGANIZATION APPOINTS ALL MEMBERS OF THE BOARD OF DIRECTORS

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

Identifier	Return Reference	Explanation
Review of form 990 by governing body	Form 990, Part VI, Section B, Line 11b	A COPY OF THE FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FILING THE REVIEW PROCESS FOR THIS FORM 990 IS AS FOLLOWS 1 PREPARATION OF THE RETURN IS SUPERVISED AND REVIEWED BY THE ORGANIZATION'S CORPORATE TAX MANAGER 2 A SECOND REVIEW IS PERFORMED BY AN EXTERNAL CPA FIRM WITH EXPERTISE IN TAX-EXEMPT RETURN PREPARATION 3 THE RETURN IS REVIEWED BY THE ORGANIZATION'S FINANCE AND LEGAL DEPARTMENTS (INCLUDING THE VICE PRESIDENT OF FINANCE OR CHIEF FINANCIAL OFFICER) AND SHARED WITH THE MEMBERS OF THE BOARD OF DIRECTORS 4 THE ORGANIZATION'S VICE PRESIDENT OF FINANCE OR CHIEF FINANCIAL OFFICER REVIEWS COMMENTS OR QUESTIONS RECEIVED BY MEMBERS OF THE BOARD OF DIRECTORS, IF ANY, TO ADDRESS OR TO INCORPORATE, AS APPROPRIATE, INTO THE RETURN PRIOR TO FILING

Identifier	Return Reference	Explanation
Conflict of interest policy	Form 990, Part VI, Section B, Line 12c	BOARD OF DIRECTORS 1 CONFLICTS OF INTEREST MUST BE DISCLOSED, BOTH VIA AN ANNUAL ELECTRONIC DISCLOSURE PROCESS AS WELL AS VERBALLY AT A BOARD MEETING PRIOR TO DISCUSSION OF ANY AGENDA ITEM WITH REGARD TO WHICH A BOARD MEMBER HAS A CONFLICT 2 A PERSON HAVING A FINANCIAL INTEREST IN A PROPOSED TRANSACTION OR ARRANGEMENT MAY MAKE A PRESENTATION AT A MEETING OF THE BOARD OF DIRECTORS OR COMMITTEE CONSIDERING THAT TRANSACTION OR ARRANGEMENT, BUT AFTER THAT PRESENTATION HE OR SHE SHALL LEAVE THE MEETING DURING DISCUSSION AND VOTING ON THAT PROPOSED TRANSACTION OR ARRANGEMENT THE PERSON HAVING THE FINANCIAL INTEREST SHALL NOT BE COUNTED IN DETERMINING WHETHER A QUORUM IS PRESENT 3 THE CHAIRPERSON OF THE BOARD OF DIRECTORS OR COMMITTEE SHALL, IF APPROPRIATE, APPOINT A DISINTERESTED PERSON OR COMMITTEE (INCLUDING OUTSIDE ADVISORS) TO INVESTIGATE ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT, AND TO ADVISE WHETHER THE PROPOSED TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTEREST 4 THE BOARD OF DIRECTORS OR COMMITTEE SHALL EXERCISE DUE DILIGENCE TO DETERMINE WHETHER THE ORGANIZATION CAN, WITH REASONABLE EFFORTS, OBTAIN A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST 5 IF A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT IS NOT REASONABLY ATTAINABLE UNDER CIRCUMSTANCES THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST, THE BOARD OF DIRECTORS OR COMMITTEE SHALL DETERMINE BY A MAJORITY VOTE OF THE DISINTERESTED DIRECTORS AND MEMBERS WHETHER THE PROPOSED TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTEREST AND FOR ITS OWN BENEFIT AND WHETHER THE TRANSACTION IS FAIR AND REASONABLE TO THE ORGANIZATION, AND SHALL MAKE ITS DECISION AS TO WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT IN CONFORMITY WITH SUCH DETERMINATION 6 THE MINUTES OF THE MEETINGS OF THE BOARD OF DIRECTORS AND ALL OF THE ORGANIZATION'S COMMITTEES SHALL SET FORTH A)THE NAMES OF THE PERSONS WHO DISCLOSED A FINANCIAL INTEREST IN A PROPOSED TRANSACTION OR ARRANGEMENT INVOLVING THE ORGANIZATION OR ANY OF ITS SUBSIDIARIES AND THE NATURE OF THE FINANCIAL INTEREST, AND B)THE NAMES OF THE PERSONS WHO WERE PRESENT FOR DISCUSSIONS AND VOTES RELATING TO SUCH TRANSACTION OR ARRANGEMENT, INCLUDING ANY DISCUSSION OF ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT, AND A RECORD OF ANY VOTES TAKEN IN CONNECTION WITH THAT MATTER THE VOTES OF INDIVIDUAL MEMBERS NEED NOT BE RECORDED UNLESS OTHERWISE DIRECTED BY THE BOARD OF DIRECTORS OR COMMITTEE 7 THERE IS AN ONGOING REQUIREMENT THAT MEMBERS OF THE BOARD OF DIRECTORS COMPLETE ANOTHER DISCLOSURE QUESTIONNAIRE AT ANY POINT DURING HIS/HER TENURE ON THE BOARD OF DIRECTORS WHEN A NEW POTENTIAL CONFLICT OF INTEREST ARISES IF A MEMBER OF THE BOARD OF DIRECTORS COMPLETES A DISCLOSURE QUESTIONNAIRE AS A RESULT OF A NEW POTENTIAL CONFLICT OF INTEREST, THAT DISCLOSURE QUESTIONNAIRE IS SUBMITTED TO THE LEGAL, ORGANIZATIONAL INTEGRITY, INTERNAL AUDIT, AND HUMAN RESOURCES DEPARTMENTS FOR REVIEW MANAGEMENT 1 UPON ACCEPTANCE OF AN EMPLOYMENT OFFER, EACH MEMBER OF MANAGEMENT COMPLETES A CONFLICT OF INTEREST DISCLOSURE QUESTIONNAIRE A COPY OF THE MEMBER OF MANAGEMENT'S DISCLOSURE QUESTIONNAIRE IS SENT TO THE ORGANIZATION'S LEGAL DEPARTMENT A COPY OF THE MEMBER OF MANAGEMENT'S DISCLOSURE IS REVIEWED BY THE ORGANIZATION'S COI COORDINATOR AND ESCALATED TO THE COI COMMITTEE IF NECESSARY 2 ANNUALLY, EACH MEMBER OF MANAGEMENT COMPLETES AN ANNUAL CONFLICT OF INTEREST DISCLOSURE QUESTIONNAIRE ELECTRONICALLY THE DISCLOSURE QUESTIONNAIRE IS REVIEWED THE LEGAL, ORGANIZATIONAL INTEGRITY, INTERNAL AUDIT, AND HUMAN RESOURCES DEPARTMENTS 3 THERE IS AN ONGOING REQUIREMENT THAT MEMBERS OF MANAGEMENT COMPLETE ANOTHER DISCLOSURE QUESTIONNAIRE AT ANY POINT DURING HIS/HER EMPLOYMENT WHEN A NEW POTENTIAL CONFLICT OF INTEREST ARISES IF A MEMBER OF MANAGEMENT COMPLETES A DISCLOSURE QUESTIONNAIRE AS A RESULT OF A NEW POTENTIAL CONFLICT OF INTEREST, THAT DISCLOSURE QUESTIONNAIRE IS SUBMITTED TO THE LEGAL, ORGANIZATIONAL INTEGRITY, INTERNAL AUDIT, AND HUMAN RESOURCES DEPARTMENTS 4 THE LEGAL, ORGANIZATIONAL INTEGRITY, INTERNAL AUDIT, AND HUMAN RESOURCES DEPARTMENTS, IN CONSULTATION WITH EXECUTIVE MANAGEMENT, DETERMINE HOW ANY REPORTED CONFLICTS SHOULD BE MANAGED MANAGEMENT OF A CONFLICT MAY TAKE A VARIETY OF DIFFERENT FORMS FROM IMPLEMENTATION OF A MANAGEMENT PLAN TO REQUIRING THAT THE MEMBER OF MANAGEMENT CEASE THE ACTIVITY CREATING THE CONFLICT OR, IN EXTREME CASES, LEAVE THE ORGANIZATION'S EMPLOYMENT MANAGEMENT IS DETERMINED ON AN INDIVIDUAL BASIS BASED UPON THE FACTS AND CIRCUMSTANCES SURROUNDING THE DISCLOSURE THE PURPOSE OF CONFLICT MANAGEMENT IS TO PROVIDE TRANSPARENCY WITHIN THE ORGANIZATION AND TO ENSURE THAT THE ORGANIZATION'S EMPLOYEES ARE ALWAYS ACTING IN THE BEST INTEREST OF THE ORGANIZATION

Identifier	Return Reference	Explanation
Process used to establish compensation of top management official	Form 990, Part VI, Section B, Line 15a	THE SPECTRUM HEALTH SYSTEM BOARD OF DIRECTORS (THROUGH ITS EXECUTIVE COMMITTEE) USES THE FOLLOWING PROCESS FOR DETERMINING COMPENSATION OF THE TOP MANAGEMENT OFFICIAL, OTHER OFFICERS, AND KEY EMPLOYEES AT SPECTRUM HEALTH FOUNDATION LABOR MARKET DATA REFLECTING COMPARABLE ORGANIZATIONS AND JOBS (PREPARED BY INDEPENDENT FIRMS) ARE RELIED UPON COMPETITIVE ASSESSMENT REPORTS ARE PROVIDED TO THE EXECUTIVE COMMITTEE IN ADVANCE OF MEETINGS THE COMPETITIVE ASSESSMENT REPORT IS PREPARED BY A NATIONALLY KNOWN INDEPENDENT EXECUTIVE COMPENSATION FIRM AND, FOR FY 2013 (7/1/12-6/30/13), WAS BASED ON THE FOLLOWING INDEPENDENT SURVEYS OF HEALTH CARE EXECUTIVES AT COMPARABLE HEALTH SYSTEMS, HEALTH PLANS, AND MEDICAL GROUPS * AMERICAN MEDICAL GROUP ASSOCIATION 2012 MEDICAL GROUP COMPENSATION & FINANCIAL SURVEY * INTEGRATED HEALTHCARE STRATEGIES 2012 HEALTH CARE EXECUTIVE COMPENSATION SURVEY * MERCER HUMAN RESOURCES CONSULTING 2012 EXECUTIVE COMPENSATION SURVEY * MERCER HUMAN RESOURCES CONSULTING 2012 INTEGRATED HEALTH NETWORKS COMPENSATION SURVEY * MEDICAL GROUP MANAGEMENT ASSOCIATION 2012 MANAGEMENT COMPENSATION SURVEY * SULLIVAN, COTTER AND ASSOCIATES 2012 SURVEY OF MANAGER AND EXECUTIVE COMPENSATION IN HOSPITALS AND HEALTH SYSTEMS * SULLIVAN, COTTER AND ASSOCIATES 2012 PHYSICIAN COMPENSATION AND PRODUCTIVITY SURVEY REPORT * TOWERS WATSON 2012/2013 HOSPITAL AND HEALTHCARE MANAGEMENT COMPENSATION REPORT * TOWERS WATSON 2012/2013 TOP MANAGEMENT COMPENSATION REPORT * WARREN 2012 COMPENSATION SURVEY COMPENSATION ADJUSTMENTS ARE APPROVED BY EXECUTIVE COMMITTEE MEMBERS, CONSISTENT WITH THE SPECTRUM HEALTH COMPENSATION PHILOSOPHY DESCRIBED BELOW MINUTES OF COMMITTEE DISCUSSIONS AND DECISIONS ARE PREPARED TO MEMORIALIZE EXECUTIVE COMMITTEE DECISIONS BASED UPON THE ABOVE DATA CASH COMPENSATION DATA RELIED UPON BY THE EXECUTIVE COMMITTEE IS NATIONAL AND REFLECTS THE COMPENSATION PAID TO EXECUTIVES IN COMPARABLE JOBS IN COMPARABLY-SIZED HEALTHCARE ORGANIZATIONS SPECTRUM HEALTH RECRUITS NATIONALLY FOR ITS EXECUTIVES BENEFITS DATA REFLECT NATIONAL HEALTHCARE MARKET PRACTICES GEOGRAPHIC PAY DIFFERENTIAL AND COST OF LIVING DATA INDICATES CONSISTENCY WITH NATIONAL DATA THIS PROCESS IS INTENDED TO ASSIST SPECTRUM HEALTH IN QUALIFYING FOR THE REBUTTABLE PRESUMPTION OF REASONABLENESS (INTERMEDIATE SANCTIONS REGULATIONS) AND COMPLYING WITH THE POTENTIAL SPECTRUM HEALTH EXCESS BENEFIT TRANSACTION POLICY FOR THOSE INDIVIDUALS IN THE GROUP WHO ARE DISQUALIFIED PERSONS THE OPINION SUBMITTED FROM THE THIRD PARTY INDEPENDENT CONSULTING FIRM IS IN ACCORDANCE WITH THE PROVISIONS OF TREASURY REGULATIONS SECTION 53 4958-6(C)(2) AND IS ALSO INTENDED TO SATISFY THE PROFESSIONAL ADVICE REQUIREMENT OF TREASURY REGULATIONS SECTION 53 4958-1(D)(4)(III)

Identifier	Return Reference	Explanation
Process used to establish compensation of other officers/key employees	Form 990, Part VI, Section B, Line 15b	SEE EXPLANATION PROVIDED FOR FORM 990, PART VI, LINE 15A

Identifier	Return Reference	Explanation
Governing documents, conflict of interest policy and financial statements available to the public	Form 990, Part VI, Section C, Line 19	THE ORGANIZATION'S ARTICLES OF INCORPORATION HAVE BEEN PROVIDED TO THE STATE OF MICHIGAN AND ARE AVAILABLE TO THE PUBLIC ON THE STATE'S WEBSITE. THE ORGANIZATION'S BYLAWS AND INTERNAL POLICIES ARE GENERALLY NOT MADE AVAILABLE TO THE PUBLIC. THE OVERALL SYSTEM CONSOLIDATED FINANCIAL STATEMENTS ARE PROVIDED AT WWW.SPECTRUMHEALTH.ORG IN THE SECTION TITLED "ABOUT US." FINANCIAL PERFORMANCE IS DISCUSSED AT AN ANNUAL PUBLIC MEETING HELD AND POSTED TO WWW.SPECTRUMHEALTH.ORG QUARTERLY (UNDER THE SECTION TITLED "ABOUT US")

Identifier	Return Reference	Explanation
REPORTED COMPENSATION AND HOURS	FORM 990, PART VII, SECTION A	THE COMPENSATION REPORTED FOR EMPLOYEES OF THE ORGANIZATION IS NOT FOR SERVICES IN THEIR CAPACITY AS MEMBERS OF THE BOARD OF DIRECTORS BUT FOR SERVICES AS EMPLOYEES OF THE ORGANIZATION OR A RELATED ORGANIZATION CONSISTENT WITH PRIOR YEARS, COMPENSATION AND BENEFITS ARE REPORTED USING THE MOST RECENT CALENDAR YEAR COMPENSATION DATA THE COMPENSATION FIGURES REPORTED IN THESE SECTIONS ARE FOR THE YEAR ENDED DECEMBER 31, 2012 EMPLOYEES WITH COMPENSATION REPORTED IN PART VII WORK A COMBINED AVERAGE OF 50 HOURS PER WEEK FOR THE REPORTING ORGANIZATION AND/OR A RELATED TAX-EXEMPT ORGANIZATION

Identifier	Return Reference	Explanation
Other changes in net assets or fund balances	Form 990 , Part XI, Line 9	FUND BALANCE TRANSFER FROM SPECTRUM HEALTH UNITED (EIN 38-1358412) - 1801295, UNCOLLECTIBLE PLEDGES - -148991,

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line other=CERTIF & EVENTS	NUMBER OF CONTRIBUTIONS

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line other=VARIOUS	NUMBER OF CONTRIBUTIONS

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line 17	NUMBER OF LOTS RECEIVED FROM ONE DONOR

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line 1	NUMBER OF CONTRIBUTIONS

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line 4	NUMBER OF CONTRIBUTIONS

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line 5	NUMBER OF CONTRIBUTIONS

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line 19	NUMBER OF CONTRIBUTIONS

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line other=CERTIF & EVENTS	NUMBER OF CONTRIBUTIONS

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line other=VARIOUS	NUMBER OF CONTRIBUTIONS

Identifier	Return Reference	Explanation
Number of contributions or items contributed	Schedule M, part I, column (b), Line 17	NUMBER OF LOTS RECEIVED FROM ONE DONOR

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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

2012

Open to Public Inspection

Name of the organization
SPECTRUM HEALTH FOUNDATION

Employer identification number
38-2752328

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

(a) Name, address, and EIN (if applicable) 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

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	(g) No
See Additional Data Table							

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) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) PRIORITY HEALTH MANAGED BENEFITS 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-3085182	ADMIN	MI	N/A	C CORPORATION					
(2) MICHIGAN MEDICAL PATIENT CARE 1840 WEALTHY ST SE GRAND RAPIDS, MI 49546 38-2851295	MEDICAL	MI	N/A	C CORPORATION					
(3) WEST MICHIGAN HEART 2900 BRADFORD STREET NE GRAND RAPIDS, MI 49525 38-2125186	PHYSICIANS	MI	N/A	C CORPORATION					
(4) SPECTRUM HEALTH PHYSICIAN ALLIANCE 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 37-1655728	PHYSICIANS	MI	N/A	C CORPORATION					

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

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

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-s)	(c) Amount involved	(d) Method of determining amount involved
(1) PRIORITY HEALTH	M	141,630	CASH, FMV, OR GAAP

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) Disproprtionate 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	

Additional Data

Return to Form

Software ID: 12000266
Software Version: v2012.1.0
EIN: 38-2752328
Name: SPECTRUM HEALTH FOUNDATION

Part VII **Supplemental Information**

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

Identifier	Return Reference	Explanation
SECTION 512 (B)(13) CONTROLLED ENTITY?	PART II, COLUMN (G)	THE ORGANIZATION IS A MEMBER OF A CONSOLIDATED HEALTH SYSTEM AND HAS A COMMON PARENT ORGANIZATION, SPECTRUM HEALTH SYSTEM

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