

Form **990-PF****Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0047

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

2019

Open to Public Inspection

For calendar year 2019 or tax year beginning

, 2019, and ending

, 20

Name of foundation

THE SAMUEL L. WESTERMAN FOUNDATION

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

40100 WOODWARD AVENUE

Room/suite

310 EAST

City or town, state or province, country, and ZIP or foreign postal code

BLOOMFIELD HILLS MI 48304

A Employer identification number

23-7108795

B Telephone number (see instructions)

(248) 594-5770

C If exemption application is pending, check here ☐ 6

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change

D 1. Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test, check here and attach computation ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation 04
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 9,436,425.
J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d), must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	173,351.	173,351.		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	193,611.			
b	Gross sales price for all assets on line 6a 780,000.				
7	Capital gain net income (from Part IV, line 2)				
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	366,962.	173,351.		
13	Compensation of officers, directors, trustees, etc.	15,500.			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)	2,954.			
b	Accounting fees (attach schedule)				
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) See Stmt	3,260.			
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings	6,170.			
22	Printing and publications				
23	Other expenses (attach schedule) See Stmt	7,169.			
24	Total operating and administrative expenses. Add lines 13 through 23	35,053.			
25	Contributions, gifts, grants paid	525,400.			525,400.
26	Total expenses and disbursements. Add lines 24 and 25	560,453.			525,400.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	-193,491.			
b	Net investment income (if negative, enter -0-)		173,351.		
c	Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

BAA

REV 04/21/20 PRO

Form **990-PF** (2019)

9253017

 RECEIVED
MAY 15 2020
OGDEN UT
SCANNED SEP 14 2020
03
04

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	6,478.	-1,386.	-1,386.
	2 Savings and temporary cash investments	301,748.	531,145.	531,145.
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	5,653,599.	5,238,575.	8,906,666.
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	5,961,825.	5,768,334.	9,436,425.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)			
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	5,961,825.	5,768,334.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
	29 Total net assets or fund balances (see instructions)	5,961,825.	5,768,334.	
	30 Total liabilities and net assets/fund balances (see instructions)	5,961,825.	5,768,334.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	5,961,825.
2 Enter amount from Part I, line 27a	2	-193,491.
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	5,768,334.
5 Decreases not included in line 2 (itemize) ▶ <u>Rounding</u>	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	5,768,334.

Form **990-PF** (2019)

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.					
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2		
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	{ }		3		

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☐ No

If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	532,380.	8,953,354.	0.059462
2017	506,332.	8,563,878.	0.059124
2016	528,786.	8,107,718.	0.065220
2015	520,750.	8,472,956.	0.061460
2014	552,595.	8,641,594.	0.063946
2 Total of line 1, column (d)			2 0.309212
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years			3 0.061842
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5			4 8,826,816.
5 Multiply line 4 by line 3			5 545,868.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1,734.
7 Add lines 5 and 6			7 547,602.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			8 525,400.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	3,467.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0.
3	Add lines 1 and 2	3	3,467.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	3,467.
6	Credits/Payments:		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	4,430.
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	4,430.
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	9.
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	954.
11	Enter the amount of line 10 to be: Credited to 2020 estimated tax 954. Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ _____ (2) On foundation managers. ► \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes.		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. ► MI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		<input checked="" type="checkbox"/>
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		<input checked="" type="checkbox"/>
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	<input checked="" type="checkbox"/>	
14 The books are in care of ▶ <u>James H. LoPrete</u> Telephone no. ▶ <u>(248) 594-5770</u> Located at ▶ <u>41000 Woodward Avenue, Suite 310 East Bloomfield Hills MI ZIP+4 ▶ 48304</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		
16 At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		<input checked="" type="checkbox"/>
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions		
Organizations relying on a current notice regarding disaster assistance, check here ▶ <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?		<input checked="" type="checkbox"/>
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)		
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2019 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		<input checked="" type="checkbox"/>
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?		<input checked="" type="checkbox"/>

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year, did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructionsOrganizations relying on a current notice regarding disaster assistance, check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**8** Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? ☐ Yes ☐ No**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
James H. LoPrete 41000 Woodward Avenue Suite 310 East Bloomfield Hills MI 48304	President 2.00	2,000.	0.	0.
Martha M. Muir 14532 Indian Trails Drive Grand Haven MI 49417	Vice President 2.00	2,000.	0.	0.
Kent G. LoPrete 81 Mawsons Way Newberry SC 29108	Vice President 1.00	2,000.	0.	0.
See Statement	12.00	10,000.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 ☐ 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services **0**

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	8,764,393.
b	Average of monthly cash balances	1b	196,842.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	8,961,235.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	8,961,235.
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	134,419.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	8,826,816.
6	Minimum investment return. Enter 5% of line 5	6	441,341.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	441,341.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	3,467.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3,467.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	437,874.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	437,874.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	437,874.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	525,400.
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	525,400.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	525,400.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				437,874.
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only				
b Total for prior years' 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2019:				
a From 2014 123,734.				
b From 2015 99,913.				
c From 2016 127,036.				
d From 2017 81,476.				
e From 2018 88,254.				
f Total of lines 3a through e	520,413.			
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 525,400.				
a Applied to 2018, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2019 distributable amount				
e Remaining amount distributed out of corpus	525,400.			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	1,045,813.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions		0.		
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount—see instructions			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				437,874.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)	123,734.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	922,079.			
10 Analysis of line 9:				
a Excess from 2015 99,913.				
b Excess from 2016 127,036.				
c Excess from 2017 81,476.				
d Excess from 2018 88,254.				
e Excess from 2019 525,400.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

N/A

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling **▶**

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2019	(b) 2018	(c) 2017	(d) 2016	
b 85% of line 2a				
c Qualifying distributions from Part XII, line 4, for each year listed				
d Amounts included in line 2c not used directly for active conduct of exempt activities				
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				
3 Complete 3a, b, or c for the alternative test relied upon:				
a "Assets" alternative test—enter:				
(1) Value of all assets				
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed				
c "Support" alternative test—enter:				
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
(3) Largest amount of support from an exempt organization				
(4) Gross investment income				

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

None

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

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

See Supplementary Information Statement

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

c Any submission deadlines:

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

Part XV **Supplementary Information** *(continued)***3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE ATTACHED CONTRIBUTION LISTS		501(c)(3)	CHARITABLE	525,400.
Total			3a	525,400.
b Approved for future payment WAYNE STATE INSTITUTE OF GERONTOLOGY 87 EAST FERRY DETROIT MI 48202 VAN ANDEL INSTITUTE 333 BOSTWICK AVENUE N.E. GRAND RAPIDS MI 49503 DEPAUW UNIVERSITY P. O. BOX 37 GREENCASTLE IN 46135 GRAND VALLEY STATE UNIVERSITY 1 CAMPUS DRIVE ALLENDALE MI 49401 See Statement	NONE NONE	501(c)(3) 501(c)(3) 501(c)(3) 501(c)(3)	MEDICAL RESEARCH EDUCATION EDUCATION	30,000. 40,000. 25,000. 160,000.
Total			3b	330,000.

Enter gross amounts unless otherwise indicated.

(See worksheet in line 13 instructions to verify calculations.)

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	
49	
50	

[illegible]

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

- | | | Yes | No |
|----------|--|-------|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | 1a(1) | X |
| | (2) Other assets | 1a(2) | X |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | X |
| | (4) Reimbursement arrangements | 1b(4) | X |
| | (5) Loans or loan guarantees | 1b(5) | X |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No
- b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

**Sign
Here**

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

Signature of officer or trustee

5/7/20
Date

PRESIDENT
Title

May the IRS discuss this return with the preparer shown below?
See instructions ☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name
Mary M. Lynels

Preparer's signature
Mary M. Ly

Date _____

Check ☐ if self-employed

PTIN

P01207065

Firm's name ▶ LoPrete & Lynels P.C.

Firm's EIN ► 26-1341742

Firm's address ▶ 41000 Woodward Ave Ste 310

Phone no (248) 594-5770

BAA

Bloomfield Hills

MI 48304

Form **990-PF** (2019)

WESTERMAN FOUNDATION
LIST OF CONTRIBUTIONS
for the period January 1, 2019 through December 31, 2019

<u>Contribution to:</u>	<u>Address</u>	<u>Amount</u>
ACTEC Foundation	901 15th Street, NW, Ste 525, Washington, DC 20005	\$ 1,000 00
Adrian Dominican Sisters	1257 East Siena Heights Drive, Adrian, MI 49221	\$ 2,000 00
Age Well Services	560 Seminole Rd, Muskegon, MI 49444	\$ 1,000 00
Alma First Church of God	200 W Superior St, Alma, MI 48801	\$ 1,500 00
Allendale Christian School	11050 64th Ave, Allendale, MI 49401	\$ 8,000 00
Alzheimer's Association Greater Michigan Chapter	25200 Telegraph Rd , Ste 100, Southfield, MI 48033	\$ 7,500 00
American Cancer Society	PO Box 22478, Oklahoma City, OK 73123	\$ 500 00
American Pianists Association Inc	4603 Clarendon Rd #030, Indianapolis, IN 46208	\$ 500 00
Anthenaeum Foundation	401 E Michigan St, Indianapolis, IN 46204	\$ 500 00
Bethany Christian Services	901 Eastern Ave NE, Grand Rapids, MI 49503	\$ 1,500 00
Beautiful Souls Ministries	13100 168th Avenue, Grand Haven, MI 49417	\$ 1,000 00
Boy Scouts of America - Gerald Ford Council	3213 Walker Ave NW, Grand Rapids, MI 49544-9775	\$ 1,000 00
Bricks to Bread	3870 Yosemite Avenue, St Louis Park, MN 55416	\$ 1,750 00
Broadway Grand Rapids	122 Lyon St NW, Grand Rapids, MI 49503	\$ 1,000 00
Calvin College	3201 Burton St SE, Grand Rapids, MI 49546	\$ 7,000 00
Camp Blodgett	528 Bridge St NW Ste 6, Grand Rapids, MI 49504	\$ 3,000 00
Camp Roger	8356 Belding Rd NE, Rockford, MI 49341	\$ 1,000 00
Camp Sunshine	PMB 200, 430 East 8th St, Holland, MI 49423	\$ 3,000 00
Camp Westminster	17567 Hubbell St , Detroit, MI 48235	\$ 19,500 00
Cappuchin Community Center	1820 Mount Elliott St , Detroit, MI 48207	\$ 2,500 00
Cedarville University	251 N Main St, Cedarville, OH 45314	\$ 5,000 00
Center for Women in Transition	411 Butternut Dr, Holland, MI 49424	\$ 1,000 00
Coalition On Temporary Shelter	26 Peterboro St, Detroit, MI 48201	\$ 1,000 00
Community Action House	345 W 14th St , Holland, MI 49423	\$ 2,000 00
Culver Educational Foundation	1300 Academy Rd , Culver, IN 46511-1291	\$ 2,500 00
Detroit Cristo Rey High School	5679 West Vernor Highway, Detroit, MI 48209-2157	\$ 2,000 00
Detroit Institute of Arts	5200 Woodward Ave, Detroit, MI 48202	\$ 2,000 00
Detroit PAL	111 West Willis, Detroit MI 48201	\$ 2,000 00
Detroit Rescue Mission	15 Stimson St, Detroit, MI 48201	\$ 1,000 00
Detroit Symphony Orchestra	3711 Woodward Ave, Detroit, MI 48201 (Juliano Bitonti Stewart)	\$ 2,000 00
DePauw University	PO Box 37, Greencastle, IN 46135-0037	\$ 30,000 00
Down Syndrome Association of West Michigan	233 Fulton St E, Ste 124, Grand Rapids, Michigan 49503	\$ 3,000 00
Easter Seals of Michigan	2399 E Walton Blvd Auburn Hills, MI 48326	\$ 10,000 00

WESTERMAN FOUNDATION
LIST OF CONTRIBUTIONS
for the period January 1, 2019 through December 31, 2019

Ebenezer Christian School	PO Box 158, Ellsworth, MI 49729	\$ 10,000 00
Ecumenical Theological Seminary	2930 Woodward Ave, Detroit, MI 48201-3035	\$ 2,000 00
Exalta Health	2060 Division Ave South, Grand Rapids, MI 49507	\$ 2,000 00
Faith in Action International	PO Box 171, Spring Lake, MI 49456	
First Priority of the Lakeshore	101 Washington Ave , Ste B PMB#173, Grand Haven, MI 49417	\$ 1,000 00
Forgotten Man Ministries	3940 Fruit Ridge NW, Grand Rapids, MI 49544	\$ 2,000 00
Frederik Meijer Gardens	1000 E Beltline Ave NE, Grand Rapids, MI 49525	
Friends of the Detroit Public Library	5201 Woodward Ave, Detroit, MI 48202	\$ 5,000 00
Fort Street Presbyterian Church	631 W Fort St, Detroit, MI 48226	\$ 2,500 00
Galway University Foundation, Inc (National University of Ireland, Galway NUI)	243 Fifth Avenue, #111, New York NY 10016	\$ 5,000 00
The Gideons International	PO Box 361, Grand Haven, MI 49417	\$ 1,000 00
Gilda's Club of Metro Detroit	3517 S Rochester Rd , Royal Oak, MI 48073	\$ 1,000 00
Grace Center of Hope	35 E Huron St , Pontiac, MI 48342	\$ 1,000 00
Gracious Grounds	PO Box 393, Spring Lake, MI 49456	\$ 2,000 00
Grand Haven Area Community Foundation	One South Harbor, Grand Haven, MI 49417	\$ -
Grand Haven Area Public Schools - High School Choral Dept	16001 Farris St, Grand Haven, MI 49417	\$ 1,000 00
Grand Haven Christian School	1102 Grant Ave, Grand Haven, MI 49417	\$ 5,000 00
Grand Rapids Art Museum	101 Monroe Center, Grand Rapids, MI 49503	\$ 2,000 00
Grand Rapids Blades	2600 Village Drive SE, Grand Rapids, MI 49506	\$ 1,000 00
Grand Rapids Christian Schools	2400 Plymouth Ave SE, Grand Rapids, MI 49506	\$ 10,500 00
Grand Rapids Christian Schools	2400 Plymouth Ave SE, Grand Rapids, MI 49506	\$ 5,000 00
Grand Rapids Civic Theatre	30 N Division Ave, Grand Rapids, MI 49503	\$ 1,000 00
Grand Rapids Community Foundation - Noorthoek Academy	143 Bostwick Ave NE, Grand Rapids, MI 49503-3295	\$ 9,000 00
Grand Valley State University - Siedman College of Business (pathway)	L V Eberhard Center, 9th Fl, 301 Fulton St West, PO Box 1945, Grand Rapids, MI 49503	\$ 15,000 00
Grand Valley State University - Nursing Endowment Extension	L V Eberhard Center, 9th Fl, 301 Fulton St West, PO Box 1945, Grand Rapids, MI 49503	\$ 5,000 00
Harbor Humane Society	14345 Bagley St, West Olive, MI 49460	\$ 1,000 00
Hands for Haiti	10913 Fawnlily St , The Woodlands, TX 77380	\$ 1,000 00
Haven Foundation	801 Vanguard Dr, Pontiac, MI 48341	\$ 1,000 00
Henry Ford Health Systems	Executive Offices, 1 Ford Place, 5A, Detroit, MI 48202-3450	\$ 5,000 00
Hillsdale College	33 East College St, Hillsdale, MI 49242	\$ 5,000 00
Holland Rescue Mission	356 Fairbanks Ave, Holland, MI 49423	\$ 2,000 00
Holland Symphony Orchestra	PO Box 2685, Holland, MI 49422-2685	\$ 4,000 00
Hope College	DeWitt Center, 141 East 12th St, PO Box 9000, Holland, MI 49422	\$ 5,000 00
Hope Inc/Hope Hospitality and Warming Center Inc	249 Baldwin Ave, Pontiac, MI 48342	\$ 2,000 00

WESTERMAN FOUNDATION
LIST OF CONTRIBUTIONS
for the period January 1, 2019 through December 31, 2019

Hospice of NOCH	18525 Woodland Ridge Dr , Spring Lake, MI 49456	\$ 2,000 00
Hundred Club of Detroit Foundation	P O Box 1018, Fenton, MI 48430-5018	\$ 1,000 00
Humanity for Prisoners	PO Box 687, Grand Haven, MI 49417	\$ 2,000 00
Indian Trails Camp	O-1859 Lake Michigan Dr, Grand Rapids, MI 49534	\$ 3,000 00
Indiana Repertory Theatre	140 W Washington St, Indianapolis, IN 46204	
Indiana University Foundation	301 University Blvd , Suite 1031, Indianapolis, IN 46202	\$ 20,000 00
Indiana University Student Organization Accounts - Womens Lacrosse	408 N Union St, Bloomington, IN 47405	
Indianapolis Chamber Orchestra	4603 Clarendon R #036, Indianapolis, IN 46208	\$ 1,000 00
Indianapolis Chamber Orchestra	4603 Clarendon R #036, Indianapolis, IN 46208	\$ 1,000 00
Indianapolis Cultural Trail, Inc	132 W Walnut St, Indianapolis, IN 46204	
Inner City Christian Federation	920 Cherry St SE, Grand Rapids, MI 49506	\$ 2,000 00
Institute for Humane Studies	George Mason University Schar School of Policy & Government, 3434	\$ 2,000 00
International Aid Inc	1701 Hickory St, Spring Lake, MI 49456	\$ 3,500 00
Jensen Beach Community Church	3900 Northeast Skyline Dr, Jensen Beach, FL34957	\$ 3,000 00
Jewish Family & Career Services	Louis & Lee Roth Family Center, 2821 Klempner Way, Louisville, KY 40	\$ 2,000 00
Judicial Watch	425 Third St, SW, Ste 800, Washington, DC 20024	\$ 5,000 00
Judson Center	30301 Northwestern Hwy, Ste 100, Farmington Hills, MI 48334	\$ 4,000 00
Kids Hope USA	100 S Pine St, Ste 280, Zeeland, MI 49464	\$ 1,000 00
LaGrave Christian Reformed Church	107 LaGrave Ave SE, Grand Rapids, MI 49503	
Lakeshore Pregnancy Center	700 Washington, Ste 130, Grand Haven, MI 49417	\$ 1,000 00
Land Conservancy of West Michigan	400 Ann St NW, Ste 102, Grand Rapids, MI 49504	
Law Enforcement Legal Defense Fund	2560 Huntington Ave, Ste 100, Alexandria, VA 22303	\$ 2,000 00
Lighthouse	5850 Dixie Hwy , Clarkston, MI 48346	\$ 750 00
Little Brothers Friends of the Elderly	527 Hancock St, Hancock, MI 49930	\$ 1,500 00
Little Traverse Nature Conservancy	3264 Powell Rd, Harbor Springs, MI 49740	\$ 2,000 00
Livingston Christian Schools	7669 Brighton Rd, Brighton, MI 48116	\$ 5,000 00
Lourdes Inc / Claussen ALZ	2300 Watkins Lake Rd, Waterford, MI 48328	\$ 2,000 00
Loutit District Library, Friends of	407 Columbus Ave, Grand Haven, MI 49417	\$ 3,500 00
Love in Action of the Tri-Cities	326 N Ferry St, Grand Haven, MI 49417	\$ 2,000 00
Martin County Library System/ Board of County Commissioners	Administrative Center, 2401 SE Monterey Rd, Stuart, FL 34996	\$ 2,000 00
Martin Health Foundation/ Martin Memorial Health Systems, Inc	PO Box 9010, Stuart, FL 34995-9010	\$ 5,000 00
Medieval Academy of America	17 Dunster St, Ste 202, Cambridge, MA 02138	\$ 3,000 00
Mel Trotter Ministries	225 Commerce Ave, SW, Grand Rapids, MI 49503	\$ 2,000 00
Mercatus Center - George Mason University Foundation, Inc	3434 Washington Blvd, 4th Fl, Arlington, VA 22201	\$ 2,000 00
Meridian Kessler Neighborhood Association	4550 Central Ave, Indianapolis, IN 46205	
Meridian Street Foundation	P O Box 88451, Indianapolis, IN 46208	\$ 250 00

WESTERMAN FOUNDATION
LIST OF CONTRIBUTIONS
for the period January 1, 2019 through December 31, 2019

Methodist Children's Home Society	26645 W 6 Mile Rd, Redford Twp, MI 48240	\$ 3,000 00
Michigan Opera Theatre	1526 Broadway, Detroit, MI 48226	\$ 5,000 00
Mountain States Legal Foundation	2596 South Lewis Way, Lakewood, CO 80227	\$ 2,000 00
Muscular Dystrophy Association	2133 University Park Dr, Ste 400, Okemos, MI 48864	\$ 1,000 00
Foundation for Muskegon Community College	221 S Quarterline #400, Muskegon, MI 49442	
Muskegon Rescue Mission	1715 Peck St, Muskegon, MI 49441	\$ 2,000 00
National Legal and Policy Center	107 Park Washington Ct, Falls Church, VA 22046	\$ 2,000 00
National Multiple Sclerosis Society	5331 SW Macadam Ave, Ste 290, Portland, OR 97239-3847	\$ 1,000 00
National Right To Work Legal Defense Foundation, Inc	8001 Braddock Rd, Springfield, VA 22160	\$ 2,000 00
New Era Christian School	1901 Oak Ave, New Era, MI 49446	\$ 5,000 00
NOAH Project	23 E Adams Ave, Detroit, MI 48226	\$ 1,000 00
North Ottawa Community Health System	1309 Sheldon Rd , Grand Haven, MI 49417	\$ 2,000 00
Oakland Family Services	114 Orchard Lake Rd, Pontiac, MI 48341	\$ 1,000 00
Old Globe	PO Box 122171, San Diego, CA 92112-2171	\$ 1,000 00
Old Mariner's Church	170 East Jefferson Ave, Detroit, MI 49226-4327	\$ 2,000 00
Old Newsboys Goodfellow Fund	1927 Rosa Parks Blvd , Detroit, MI 48216	\$ 750 00
Olivet College	320 South Main St , Olivet, MI 49076	\$ 2,000 00
One Million Thumbprints	PO Box 230132, Grand Rapids, MI 49523	\$ 1,000 00
Orchard Lake Community Church, Presbyterian	5171 Commerce Rd, Orchard Lake, MI 48324	\$ 6,000 00
Outdoor Discovery Center	A-4214 56th St, Holland, MI 49423	\$ 3,000 00
Pacific Legal Foundation	930 G Street, Sacramento, CA 95814	\$ 2,000 00
Pewabic Pottery	10125 E Jefferson Ave, Detroit, MI 48214	\$ 2,000 00
Pine Rest Foundation	300 68th St, SE, PO Box 165, Grand Rapids, MI 49501-0165	\$ 1,000 00
Presbyterian Villages of Michigan Foundation	26200 Lahser Rd, Ste 300, Southfield, MI 48033-7157	\$ 5,000 00
Rauchholz Memorial Library	1140 N Hemlock Rd, Hemlock, MI 48626	
SVSU Foundation (Marshall M Fredricks Sculpture Museum)	7400 Bay Rd, University Center, MI 48710	\$ 2,500 00
Safe Haven Ministries, Inc	2627 Birchcrest Dr SE, Grand Rapids, MI 49506	
Salvation Army of Metro Detroit	16130 Northland Dr, Southfield, MI 48075	\$ 750 00
Salvation Army Eastern Michigan Division	16130 Northland Dr , Southfield, MI 48075	\$ 2,000 00
Saint Baldrick's Foundation	1333 S Mayflower Ave #400, Monrovia, CA 91016	\$ 1,000 00
Saint Joseph Mercy Oakland, Trinity Health Corporation (Dental Clinic Pledge)	Fund Development, 44405 Woodward Ave, Pontiac, MI 48341-3553	\$ 5,000 00
Saint John's Home - D A Blodgett	805 Leonard st NW, Grand Rapids, MI 49503	\$ 5,000 00
Saint Luke's United Methodist Church Preschool	700 East Southway Blvd, Kokomo, IN 46902	\$ 1,000 00
Saint Patrick & Saint Anthony Parish	920 Fulton St, Grand Haven, MI 49417	
Sand Castles of Henry Ford Health System	Executive Offices, 1 Ford Place, 5A, Detroit, MI 48202-3450	\$ 2,000 00

WESTERMAN FOUNDATION
LIST OF CONTRIBUTIONS
for the period January 1, 2019 through December 31, 2019

Samaritan Purse	801 Bamboo rd , Boone, NC 28607	\$ 2,500 00
Science and Engineering Fair of Metropolitan Detroit, Inc	P O Box158, Farmington, MI 48332-0158	\$ 1,000 00
Sheldon Woods PTO	15050 Blair St , West Olive, MI 49460	\$ 400 00
Special Olympics of Michigan Inc	of Central Michigan University, Mt Pleasant, MI 48859	\$ 1,000 00
Spectrum Health Foundation - Renucci House	100 Michigan St NE, MC004, Grand Rapids, MI 49503	\$ 2,000 00
Spectrum Health Foundation - Helen DeVos Children's Hospital Foundation	100 Michigan St NE, MC004, Grand Rapids, MI 49503	\$ 15,000 00
Spring Arbor University	106 E Main St , Spring Arbor, MI 49283	\$ 5,000 00
Spring Hill Camps	PO Box 100, Evart, MI 49631	\$ 3,000 00
Sunny Crest Youth Ranch	13014 Sunny Crest Ln, Sunfield, MI 48890	\$ 1,000 00
The Beaumont Foundation	3711 West 13 Mile Rd, Royal Oak, MI 48073	\$ 2,000 00
The Children's Advocacy Center	2855 Michigan St NE, Grand Rapids, MI 49506	\$ 250 00
The Foundation Endowment	29 South Chestnut St, PO Box 739, Warrenton, VA 20188	\$ -
The Heritage Foundation	214 Massachusetts Ave, NE, Washington, DC 20002	\$ 10,000 00
The Leadership Institute	Steven P J Wood Building, 1101 North Highland St , Arlington, VA 222	\$ 2,000 00
Team Rubicon	2 Calle de Princesa, coto de Caza, CA 92679	\$ 5,000 00
Trails Edge Camp University of Michigan C S Mott Children's Hospital	NI4D09 300 North Ingalls, SPC 5475, Ann Arbor, MI 49109-5475	\$ 1,500 00
Tri-Cities Area Habitat for Humanity	600 S Beacon Blvd, Ste C, Grand Haven, MI 49417	\$ 1,000 00
Tri-Cities Historical Museum	200 Washington Ave, Depot Building, One North Harbor, Grand Haven	\$ 3,000 00
University of Detroit Jesuit HS Academy	8400 S Cambridge Ave, Detroit MI 48221	\$ 5,000 00
University of Michigan - Swimming & Diving Teams	Gift and Records Administration, 3003 South State St, Ste 8000, Ann A	\$ 2,500 00
University of Notre Dame	Dept of Development, 1100 Grace Hall, Notre Dame, IN 46556	\$ 10,000 00
Van Andel Institute	333 Bostwick Ave NE, Grand Rapids, MI 49503	\$ 15,500 00
Warbirds of Glory Museum	P O Box 345, Brighton, MI 48116	
Wayne State University Institute of Gerontology	87 East Ferry Street, 226 Knapp Building, Detroit, MI 48202	\$ 10,000 00
Wellspring Faith Based Youth Development	16743 Lamphere, Detroit, MI 48219	\$ 1,000 00
West Michigan Symphony	360 W Western Ave, Ste 200 @ The Block, Muskegon, MI 49440	\$ 5,000 00
Western Michigan Christian High School	455 E Ellis Rd, Norton Shores, MI 49441	
Westminster Church	17567 Hubbell, Detroit, MI 48235	\$ 10,000 00
Westside Christian Academy	9540 Bramell, Detroit, MI 48239	\$ 5,000 00
World Vision Inc	PO Box 9716, Federal Way, WA 09063	\$ 1,000 00
Worship On the Waterfront, First Reformed Church	301 Washington, Grand Haven, MI 49417	\$ 1,000 00
WRCJ	1 Clover Ct, Wixom, MI 48939	\$ 2,000 00
Youth for Christ	PO Box 40801, Detroit, MI 48240	

Grand Total \$ 525,400 00

\$ -

Additional information from your Form 990-PF: Return of Private Foundation**Form 990-PF: Return of Private Foundation****Taxes****Continuation Statement**

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
Excise Tax	2,860.			
Bank Charges	400.			
Total	3,260.			

Form 990-PF: Return of Private Foundation**Other Expenses****Continuation Statement**

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
State of Michigan	20.			
Charitable Events	5,549.			
Office Expense	1,600.			
Total	7,169.			

Name THE SAMUEL L. WESTERMAN FOUNDATION	Employer Identification No 23-7108795
--	--

Asset Information:

Description of Property 1,414.988 SHS. VANGUARD GROWTH INDEX FUND
 Business Code _____ Exclusion Code _____
 Date Acquired Various How Acquired . . . Purchased
 Date Sold 11/05/19 Name of Buyer . . . _____
 Check Box, if Buyer is a Business . . . ☐
 Sales Price. 125,000. Cost or other basis (do not reduce by depreciation). 125,000.
 Sales Expense _____ Valuation Method. _____
 Total Gain (Loss) 0. Accumulated Depreciation _____

Description of Property 1,090.988 SHS. VANGUARD GROWTH INDEX FUND
 Business Code _____ Exclusion Code _____
 Date Acquired Various How Acquired . . . Purchased
 Date Sold 11/27/19 Name of Buyer . . . _____
 Check Box, if Buyer is a Business . . . ☐
 Sales Price. 100,000. Cost or other basis (do not reduce by depreciation). 100,000.
 Sales Expense _____ Valuation Method. _____
 Total Gain (Loss) 0. Accumulated Depreciation _____

Description of Property 2,204.291 SHS. VANGUARD INFLATION-PROTECTION FUND
 Business Code _____ Exclusion Code _____
 Date Acquired Various How Acquired . . . Purchased
 Date Sold 02/13/19 Name of Buyer . . . _____
 Check Box, if Buyer is a Business . . . ☐
 Sales Price. 50,000. Cost or other basis (do not reduce by depreciation). 51,053.
 Sales Expense _____ Valuation Method. _____
 Total Gain (Loss) -1,053. Accumulated Depreciation _____

Description of Property 2,248.201 SHS. VANGUARD INTER-TERM BOND FUND
 Business Code _____ Exclusion Code _____
 Date Acquired Various How Acquired . . . Purchased
 Date Sold 02/13/19 Name of Buyer . . . _____
 Check Box, if Buyer is a Business . . . ☐
 Sales Price. 25,000. Cost or other basis (do not reduce by depreciation). 23,786.
 Sales Expense _____ Valuation Method. _____
 Total Gain (Loss) 1,214. Accumulated Depreciation _____

Description of Property See Net Gain or Loss from Sale of Assets
 Business Code _____ Exclusion Code _____
 Date Acquired _____ How Acquired . . . _____
 Date Sold _____ Name of Buyer . . . _____
 Check Box, if Buyer is a Business . . . ☐
 Sales Price. _____ Cost or other basis (do not reduce by depreciation). _____
 Sales Expense _____ Valuation Method. _____
 Total Gain (Loss) _____ Accumulated Depreciation _____

Totals:

Total Gain (Loss) of all assets 193,611.
 Gross Sales Price of all assets 780,000.
 Unrelated Business Income _____ Business Code . . . _____
 Excluded by section 512, 513, 514 _____ Exclusion Code . . . _____
 Related/Exempt Function Income 193,611.

QuickZoom here to Form 990-PF, Page 1 ►
 QuickZoom here to Form 990-PF, Page 12 ►

Additional information from your Form 990-PF Part I Line 6a Net Gain or Loss From Sale of Assets**Form 990-PF Part I Line 6a Net Gain or Loss From Sale of Assets****Net Gain or Loss from Sale of Assets****Continuation Statement**

Description of Property	Bu sin es s Co de	Excl usio n Cod e	Dat e Acq uire d	How Acquired	Dat e Sol d	Name of Buyer	B u y e r a B u s i n e s s	Sale s Pric e	Cost or other basis	Sale s Exp ense	Valuation Method	Total Gain or Loss	Accu mulat ed Depre ciatio n
1,134.644 SHS. VANGUARD SMALL CAP GROWTH FUND			Various	Purchased	11/05/19			75,000	21,648			53,352	
575.871 SHS VANGUARD SMALL CAP GROWTH FUND			Various	Purchased	11/27/19			40,000	10,987			29,013	
446.349 SHS. VANGUARD SMALL CAP VALUE FUND			Various	Purchased	02/13/19			25,000	11,025			13,975	
1,298.926 SHS. VANGUARD SMALL CAP VALUE FUND			Various	Purchased	11/05/19			75,000	32,598			42,402	
687.758 SHS. VANGUARD SMALL CAP VALUE FUND			Various	Purchased	11/27/19			40,000	17,260			22,740	
2,409.058 SHS. VANGUARD VALUE INDEX FUND			Various	Purchased	02/13/19			100,000	68,032			31,968	
2,772.233 SHS. VANGUARD VALUE INDEX FUND			Various	Purchased	11/05/19			125,000	125,000			0.	

Form 990-PF: Return of Private Foundation**Part VIII: Information about Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** **Continuation Statement**

Name and address	Title, and average hours per week devoted to position	Compensation	Contributions to employee benefit plans and deferred compensation	Expense account, other allowances
Cameron K. Muir 1575 Pontiac S.E. Grand Rapids, MI 49506	Treasurer	5,000.	0.	0.
	3.00			
Gordon J. Muir 2602 Beacon Hill Dr Apt 110 Auburn Hills, MI 48326	Vice President	2,000.	0.	0.
	1.00			
Ruth R. LoPrete 5020 N. Park Avenue Indianapolis, IN 46205	Grant Officer	3,000.	0.	0.
	6.00			
Mary M. Lyneis 41000 Woodward Avenue, Suite 310 East Bloomfield Hills, MI 48304	Secretary	0.	0.	0.
	2.00			
		10,000.	0.	0.

Form 990-PF: Return of Private Foundation**Part XV, Line 2: Supplementary Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc.** **Continuation Statement**

Name and Address Information	Form Information	Submission Information	Restrictions
RUTH LOPRETE 5020 NORTH PARK AVENUE INDIANAPOLIS, IN 46205 248-835-3002	LETTER FURNISHING PURPOSE AND COPY OF EXEMPT STATUS	NONE	NONE

Form 990-PF: Return of Private Foundation**Part XV, Line 3b: Grants and Contributions Approved for Future Payment****Continuation Statement**

Recipient name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>b Approved for future payment</i>				
SPECTRUM HEALTH FOUNDATION 100 MICHIGAN STREET N.E. GRAND RAPIDS, MI 49503	NONE	501(c)(3)	HEALTH	10,000.
ST. JOSEPH MERCY HOSPITAL DENTAL CLINIC 44405 WOODWARD AVENUE PONTIAC, MI 48341	NONE	501(c)(3)	MEDICAL	5,000.
PRESBYTERIAN VILLAGES OF MI 26200 LAHSER ROAD SUITE 300 SOUTHFIELD, MI 48033	NONE	501(c)(3)	GENERAL CHARITABLE	0.
INDIANA UNIVERSITY 301 UNIVERSITY BLVD INDIANAPOLIS, IN 46204	NONE	501(c)(3)	EDUCATION	30,000.
D.A. BLODGET - ST. JOHN'S HOME 805 LEONARD STREET, N.E. GRAND RAPIDS, MI 49503	NONE	501(c)(3)	MEDICAL	45,000.
FINLANDIA UNIVERSITY 601 QUINCEY STREET HANCOCK, MI 49930	NONE	501(c)(3)	EDUCATION	30,000.
EBENEZER CHRISTIAN SCHOOL P. O. BOX 158 ELLSWORTH, MI 49729	NONE	501(c)(3)	EDUCATION	40,000.
				160,000.