

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 private foundations)  
▶ Do not enter social security numbers on this form as it may be made public  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

### A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018

- B** Check if applicable  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
Spectrum Health System Group Return

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
100 Michigan St NE MC 498

City or town, state or province, country, and ZIP or foreign postal code  
Grand Rapids, MI 49503

**D** Employer identification number  
61-1740292

**E** Telephone number  
(616) 774-5083

**G** Gross receipts \$ 3,290,729,249

**F** Name and address of principal officer  
Christina Freese Decker  
100 Michigan St NE MC 498  
Grand Rapids, MI 49503

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)   
**H(c)** Group exemption number ▶ 5981

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

**J** Website: ▶ www.spectrumhealth.org

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation

**M** State of legal domicile

### Part I Summary

**1** Briefly describe the organization's mission or most significant activities  
To improve the health of the communities we serve

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

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	179
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	100
<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	24,770
<b>6</b> Total number of volunteers (estimate if necessary)	2,200
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	3,180,026
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	321,606

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	28,389,118	36,959,919
<b>9</b> Program service revenue (Part VIII, line 2g)	3,049,839,668	3,210,956,256
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,423,288	8,799,516
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,149,833	16,830,365
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,103,801,907	3,273,546,056
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,947,217	1,850,412
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,523,097,743	1,635,362,501
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,495,567		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,450,926,255	1,527,331,784
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,975,971,215	3,164,544,697
<b>19</b> Revenue less expenses Subtract line 18 from line 12	127,830,692	109,001,359

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	2,434,924,975	2,549,742,190
<b>21</b> Total liabilities (Part X, line 26)	1,177,725,799	1,176,332,583
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	1,257,199,176	1,373,409,607

### Part II Signature Block

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

**Sign Here**

\*\*\*\*\*  
Signature of officer \_\_\_\_\_ Date 2019-05-10  
Matthew E Cox SVP, Chief Financial Officer  
Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name Jacob Cook	Preparer's signature Jacob Cook	Date	Check <input type="checkbox"/> if self-employed	PTIN P01240455
Firm's name ▶ BDO USA LLP			Firm's EIN ▶ 13-5381590	
Firm's address ▶ 200 OTTAWA AVE NW SUITE 300 GRAND RAPIDS, MI 49503			Phone no (616) 774-7000	

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission

To improve the health of the communities we serve

**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 \$ 2,276,627,471 including grants of \$ 1,756,126 ) (Revenue \$ 2,793,128,543 )  
See Additional Data

**4b** (Code ) (Expenses \$ 580,913,866 including grants of \$ ) (Revenue \$ 417,632,468 )  
See Additional Data

**4c** (Code ) (Expenses \$ 1,484,476 including grants of \$ 94,286 ) (Revenue \$ )  
See Additional Data

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** ▶ 2,859,025,813

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .		No
<b>5</b> 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? <i>If "Yes," complete Schedule C, Part III</i> . . . . .		
<b>6</b> 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? <i>If "Yes," complete Schedule D, Part I</i> . . . . .		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .	Yes	
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .	Yes	
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .	Yes	
<b>11</b> 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		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> . . . . .	Yes	
<b>b</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? <i>If "Yes," complete Schedule D, Part VII</i> . . . . .		No
<b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII</i> . . . . .		No
<b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX</i> . . . . .	Yes	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	Yes	
<b>f</b> 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)? <i>If "Yes," complete Schedule D, Part X</i> . . . . .		No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> . . . . .		No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> . . . . .	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		No
<b>b</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? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .	Yes	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .		No
<b>17</b> 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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) . . . . .		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	Yes	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .		No

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .	Yes	
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	Yes	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	Yes	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	Yes	
<b>23</b> 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? <i>If "Yes," complete Schedule J</i> . . . . .	Yes	
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	Yes	
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		No
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		No
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		No
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		No
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		No
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	Yes	
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		No
<b>28</b> 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) <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . <b>c</b> 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? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	Yes	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	Yes	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	Yes	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		No
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		No
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	Yes	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	Yes	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	Yes	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	Yes	
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i>		No
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

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 or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (179), 1b (100), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
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
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, address, and telephone number of the person who possesses the organization's books and records







**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	1,481,405		
	<b>d</b> Related organizations . . . . .	<b>1d</b>	1,352,291		
	<b>e</b> Government grants (contributions)	<b>1e</b>	6,056,370		
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	28,069,853		
	<b>g</b> Noncash contributions included in lines 1a-1f \$ <u>268,183</u>				
	<b>h Total.</b> Add lines 1a-1f . . . . .		36,959,919		

<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> Program Service Revenue		622110	3,151,663,699	3,151,663,699		
	<b>b</b> Shared Services		561000	8,677,979	8,677,979		
	<b>c</b> Meaningful Use Revenue - Medicare & Medicaid		900099	1,010,320	1,010,320		
	<b>d</b> Retail Pharmacy		900099	11,022,497	11,022,497		
	<b>e</b> Reference Lab		900099	3,865,382		3,865,382	
	<b>f</b> All other program service revenue			34,716,379	32,436,570	-685,356	2,965,165
	<b>9 Total.</b> Add lines 2a-2f . . . . .			3,210,956,256			

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			4,060,477			4,060,477	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .							
	<b>5</b> Royalties . . . . .							
	<b>6a</b> Gross rents	(i) Real	(ii) Personal					
		3,112,439						
		<b>b</b> Less rental expenses	1,252,137					
		<b>c</b> Rental income or (loss)	1,860,302	0				
	<b>d</b> Net rental income or (loss) . . . . .			1,860,302			1,860,302	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		17,334,778	2,130,248					
		<b>b</b> Less cost or other basis and sales expenses	12,400,494	2,325,493				
		<b>c</b> Gain or (loss)	4,934,284	-195,245				
	<b>d</b> Net gain or (loss) . . . . .			4,739,039	-195,245		4,934,284	
	<b>8a</b> Gross income from fundraising events (not including \$ <u>1,481,405</u> of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>	762,363					
		<b>b</b> Less direct expenses . . . . .	<b>b</b>	1,205,069				
		<b>c</b> Net income or (loss) from fundraising events . . . . .			-442,706			-442,706
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>						
		<b>b</b> Less direct expenses . . . . .	<b>b</b>					
		<b>c</b> Net income or (loss) from gaming activities . . . . .						
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
<b>b</b> Less cost of goods sold . . . . .		<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .								
Miscellaneous Revenue		Business Code						
<b>11a</b> Cafeteria		722514	15,412,769			15,412,769		
<b>b</b>								
<b>c</b>								
<b>d</b> All other revenue . . . . .			0	0	0	0		
<b>e Total.</b> Add lines 11a-11d . . . . .			15,412,769					
<b>12 Total revenue.</b> See Instructions . . . . .			3,273,546,056	3,204,615,820	3,180,026	28,790,291		

**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 or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	1,843,412	1,843,412		
<b>2</b> Grants and other assistance to domestic individuals See Part IV, line 22	7,000	7,000		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	26,068,178	24,308,577	1,759,601	0
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	1,435,549	1,338,649	96,900	
<b>7</b> Other salaries and wages	1,252,252,922	1,148,644,331	102,099,731	1,508,860
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	52,081,715	47,902,294	4,179,421	
<b>9</b> Other employee benefits	219,930,991	201,455,430	18,115,359	360,202
<b>10</b> Payroll taxes	83,593,146	77,963,571	5,629,575	
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management				
<b>b</b> Legal	753,582		753,582	
<b>c</b> Accounting	115,256		115,256	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	109,166,247	101,684,302	7,211,592	270,353
<b>12</b> Advertising and promotion	2,410,419	502,811	1,868,517	39,091
<b>13</b> Office expenses	24,575,963	18,383,745	6,019,033	173,185
<b>14</b> Information technology	2,892,158	2,265,273	626,128	757
<b>15</b> Royalties				
<b>16</b> Occupancy	89,991,597	50,318,696	39,668,939	3,962
<b>17</b> Travel	5,914,462	4,687,354	1,202,797	24,311
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	5,777,674	4,507,344	1,205,635	64,695
<b>20</b> Interest	26,675,226	26,675,226		
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	163,948,053	145,690,980	18,257,073	
<b>23</b> Insurance	21,693,779	18,065,298	3,628,481	
<b>24</b> 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)				
<b>a</b> Medical and other Supplies	461,874,662	461,806,502	68,160	
<b>b</b> Shared SVS/MGMT Fees	447,514,204	359,746,959	87,717,094	50,151
<b>c</b> Bad debts	141,652,873	141,652,873		
<b>d</b> UBI Taxes	1,758,506	1,758,506		
<b>e</b> All other expenses	20,617,123	17,816,680	2,800,443	0
<b>25 Total functional expenses.</b> Add lines 1 through 24e	3,164,544,697	2,859,025,813	303,023,317	2,495,567
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	40,538	<b>1</b>	82,792
	<b>2</b> Savings and temporary cash investments . . . . .	151,752,406	<b>2</b>	198,458,738
	<b>3</b> Pledges and grants receivable, net . . . . .	31,644,383	<b>3</b>	28,080,338
	<b>4</b> Accounts receivable, net . . . . .	334,443,547	<b>4</b>	426,076,033
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .	197,540	<b>5</b>	191,480
	<b>6</b> 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 . . . . .	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	41,733,555	<b>8</b>	43,539,291
	<b>9</b> Prepaid expenses and deferred charges . . . . .	33,403,005	<b>9</b>	28,955,682
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	3,117,147,581		
	<b>b</b> Less accumulated depreciation	1,634,708,986		
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	0	<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .	48,986,338	<b>13</b>	68,016,091
	<b>14</b> Intangible assets . . . . .	3,714,953	<b>14</b>	3,429,953
	<b>15</b> Other assets See Part IV, line 11 . . . . .	320,928,645	<b>15</b>	270,473,197
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	2,434,924,975	<b>16</b>	2,549,742,190	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	271,482,184	<b>17</b>	279,337,179
	<b>18</b> Grants payable . . . . .	3,087,560	<b>18</b>	3,101,334
	<b>19</b> Deferred revenue . . . . .	9,789,515	<b>19</b>	9,578,221
	<b>20</b> Tax-exempt bond liabilities . . . . .	691,728,601	<b>20</b>	676,723,098
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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 . . . . .	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	72,846,439	<b>24</b>	70,288,819
	<b>25</b> 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	128,791,500	<b>25</b>	137,303,932
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	1,177,725,799	<b>26</b>	1,176,332,583
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	1,089,444,385	<b>27</b>	1,192,876,512
	<b>28</b> Temporarily restricted net assets . . . . .	107,357,061	<b>28</b>	112,890,694
	<b>29</b> Permanently restricted net assets	60,397,730	<b>29</b>	67,642,401
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	1,257,199,176	<b>33</b>	1,373,409,607	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	2,434,924,975	<b>34</b>	2,549,742,190	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	3,273,546,056
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	3,164,544,697
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	109,001,359
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,257,199,176
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	2,612,751
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	4,596,321
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,373,409,607

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>		No
<b>b</b> Were the organization's financial statements audited by an independent accountant? 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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	Yes	
<b>c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	<b>2c</b>	Yes	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	<b>3a</b>	Yes	
<b>b</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	<b>3b</b>	Yes	

## Additional Data

**Software ID:** 17005876

**Software Version:** 2017v2.2

**EIN:** 61-1740292

**Name:** Spectrum Health System Group Return

Form 990 (2017)

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### **Form 990, Part III, Line 4a:**

SPECTRUM HEALTH SYSTEM GROUP REFLECTS THE COMPOSITE INFORMATION AND OPERATIONS OF 16 TAX EXEMPT ENTITIES, INCLUDING 11 SEPARATELY LICENSED HOSPITALS, A SKILLED NURSING FACILITY, LONG-TERM ACUTE REHABILITATION AND HOME CARE, A MULTISPECIALTY PHYSICIAN GROUP, AND A CHARITABLE FOUNDATION. THE SPECTRUM HEALTH SYSTEM GROUP INCLUDES MORE THAN 175 SERVICE SITES, PHYSICIAN OFFICES AND OUTPATIENT LOCATIONS, PROVIDING CONVENIENT ACCESS TO SERVICES THROUGHOUT OUR 13-COUNTY SERVICE AREA. DURING THE FISCAL YEAR ENDED JUNE 30, 2018 THE SPECTRUM HEALTH INTEGRATED HEALTH SYSTEM PROVIDED NEARLY \$434 MILLION IN COMMUNITY BENEFIT PROGRAMS TO WEST MICHIGAN. THE COMMUNITY BENEFIT ACTIVITIES INCLUDED HEALTH CLINICS, RESEARCH, DONATIONS, CHARITY CARE, BAD DEBTS RELATED TO CARING FOR THE UNINSURED AND UNDERINSURED, COSTS FOR GOVERNMENT PROGRAM PATIENTS, COMMUNITY PARTNERSHIP PROGRAMS, HEALTH PROFESSION EDUCATION, AND DISCOUNTED CARE UNDER HEALTHY MICHIGAN PLAN (UNDER 250% FEDERAL POVERTY LEVEL). SPECTRUM HEALTH HOSPITAL GROUP - SEE SCHEDULE O

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**Form 990, Part III, Line 4b:**

SPECTRUM HEALTH MEDICAL GROUP - SEE SCHEDULE O

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**Form 990, Part III, Line 4c:**

SPECTRUM HEALTH FOUNDATION - SEE SCHEDULE O

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**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
Lynnette Ferrell-Robinson Chair, SHH	20 ..... 0	X	X				35,000	0	0	
Barbara Wynn MD Vice Chair, SHH	10 ..... 0	X	X				26,000	0	0	
Mark Wilson See Schedule O	30 ..... 0	X	X				25,568	0	0	
Gwen Sandefur See Schedule O	50 ..... 0	X	X				752,111	0	345,975	
John Buckley Chair, SHGM	20 ..... 0	X	X				0	0	0	
Barbara Geno Vice Chair, SHGM	10 ..... 0	X	X				0	0	0	
David Robinson Secretary, SHGM	10 ..... 0	X	X				0	0	0	
Todd Blake Treasurer, SHGM - Part Year	10 ..... 0	X	X				0	0	0	
William Leaver Treasurer, SHGM	10 ..... 0	X	X				0	0	0	
Randall Stasik President, SHGM	50 ..... 0	X	X				492,739	0	41,378	



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		Individual trustee or director	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former			
Kenneth Rocco Chair, SHL	20 ..... 0	X		X				0	0	0
Marc Lenz Vice Chair, SHL	10 ..... 0	X		X				0	0	0
Anthony Fabaz DO Secretary, SHL	10 ..... 0	X		X				0	0	0
Hon Anthony Monton Treasurer, SHL	10 ..... 0	X		X				0	0	0
Randall Kelley President, SHL	500 ..... 0	X		X				344,853	0	98,669
Charles Holmquist See Schedule O	50 ..... 0	X		X				18,000	0	0
Sheryl Thompson Chair, SHBR & SHRC	20 ..... 0	X		X				0	0	0
Terry Nerbonne Vice Chair, SHBR & SHRC	20 ..... 0	X		X				0	0	0
Andrew Butler Secretary, SHBR & SHRC - Part Year	20 ..... 0	X		X				0	0	0
Richard Saladin Secretary, SHBR & SHRC	20 ..... 0	X		X				0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
David Nicol Treasurer, SHBR & SHRC	2 0 ..... 0 0	X		X				0	0	0
Mary Kay Vandriel President, SHBR & SHRC	50 0 ..... 0 0	X		X				383,750	0	104,600
Bradley Johnson Chair, SHP	2 0 ..... 0	X		X				0	0	0
Nathan Tagg Vice Chair, SHP	1 0 ..... 0	X		X				0	0	0
Kimberly Norris MD Secretary, SHP	1 0 ..... 0	X		X				0	0	0
Jeff Weiden Treasurer, SHP	1 0 ..... 0	X		X				0	0	0
Sheryl Lewis-Blake President, SHP	50 0 ..... 0	X		X				382,943	0	117,458
Steve Bowser Chair, SHU & SHK	4 0 ..... 0	X		X				0	0	0
Frances Schuleit Vice Chair, SHU & SHK	2 0 ..... 0	X		X				0	0	0
Matthew DeKraker DC Secretary / Treasurer, SHU & SHK	2 0 ..... 0	X		X				0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
Amy Homich Treasurer, SHU & SHK - Part Year	20 ..... 0	X	X					0	0	0
Brian Brassler See Schedule O	500 ..... 00	X	X					427,182	0	145,943
Christina Freese Decker See Schedule O	200 ..... 480	X	X					0	1,325,518	544,137
Andrea Leslie President, SHU & SHK	500 ..... 0	X	X					289,512	0	117,119
Bradley Dykstra DDS Vice Chair, SHZ	100 ..... 0	X	X					0	0	0
Harold Vanden Bosch Secretary, SHZ	100 ..... 0	X	X					68	0	0
John Walters Treasurer, SHZ	100 ..... 0	X	X					0	0	0
Ron Lewis President, SHZ	500 ..... 0	X	X					335,069	0	116,371
Marc Chircop See Schedule O	500 ..... 0	X	X					642,596	0	233,391
Douglas Welday See Schedule O	500 ..... 0	X	X					613,222	0	178,647

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Chad Tuttle See Schedule O	50 0	X	X					345,478	0	121,685
Kevin Smith See Schedule O	50 0	X	X					227,519	0	29,602
Karen Pakkala See Schedule O	50 0	X	X					233,057	0	20,765
Jason Slaikeu MD See Schedule O	50 0	X	X					564,954	0	44,828
John Schuen MD Vice Chair, SHMG	50 0	X	X					336,232	0	65,058
Brian Phillips Treasurer, SHMG	50 0	X	X					386,820	0	47,292
Darryl Elmouchi MD See Schedule O	50 0	X	X					841,698	0	432,908
David Mehney Chair, SHF - Part Year	2 0	X	X					0	0	0
Marge Potter Chair, SHF	2 0	X	X					0	0	0
Maria DeVos Vice Chair, SHF	1 0	X	X					0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former			
Ronald Alvesteffer Secretary, SHF	10 ..... 0	X		X				0	0	0
Ryan Cook Treasurer, SHF	10 ..... 0	X		X				0	0	0
Vicki Weaver President, SHF	50 ..... 0	X		X				381,432	0	35,453
Joan A BUDDEN See Schedule O	20 ..... 48	X						0	1,168,916	449,834
Thomas Haas PHD Director, SHH - Part Year	10 ..... 0	X						18,000	0	0
Jeff Helminski Director, SHH	10 ..... 0	X						0	0	0
Ronald Hofman MD Director, SHH	10 ..... 0	X						18,000	0	0
Joseph Jones Director, SHH	10 ..... 0	X						26,500	0	0
Gloria Lara Director, SHH - Part Year	10 ..... 10	X						23,750	0	0
David Mack Director, SHH	10 ..... 0	X						19,000	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former			
Bill Pink Director, SHH	10 ..... 0	X						0	0	0
Karl Roberts Director, SHH	10 ..... 0	X						25,000	0	0
Laurel Breuker Director, SHGM - Part Year	10 ..... 0	X						0	0	0
Travis Bull Director, SHGM - Part Year	10 ..... 0	X						0	0	0
M Jane Drake Director, SHGM	10 ..... 0	X						0	0	0
Eugene Ford Director, SHGM	10 ..... 0	X						0	0	0
Paul Gerth MD Director, SHGM - Part Year	10 ..... 0	X						0	0	0
David Krhovsky MD See Schedule O	50 ..... 0	X						480,115	0	84,138
MELISSA MILLER Director, SHGM	10 ..... 0	X						0	0	0
Patrick O'Hare See Schedule O	30 ..... 470	X						0	810,375	349,500

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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		Individual trustee or director	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former			
Linda Cronenwett Director, SHL	10 ..... 0	X						0	0	0
Allen Deering Director, SHL	10 ..... 0	X						0	0	0
Zane Knoer Director, SHL	50 ..... 0	X						239,969	0	26,586
Allan Nelson MD Director, SHL	50 ..... 0	X						262,829	0	58,689
Jeanne Oakes Director, SHL - Part Year	10 ..... 0	X						0	0	0
Mark Platt Director, SHL	10 ..... 0	X						0	0	0
James Scatena Director, SHL	10 ..... 0	X						0	0	0
Jerry Garner Director, SHBR & SHRC	20 ..... 0	X						0	0	0
Steven Heacock See Schedule O	50 ..... 45	X						0	654,174	252,165
Patricia Hoepner Director, SHRC	50 ..... 0	X						243,361	0	35,476

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Peter Kent Director, SHBR & SHRC - Part Year	20 ..... 0	X						0	0	0
Dawn Pooley Director, SHBR & SHRC	20 ..... 0	X						0	0	0
Lisa Price Director, SHBR	500 ..... 0	X						371,597	0	35,088
Christopher Skinner MD Director, SHBR - Part Year	500 ..... 0	X						409,558	0	38,830
Deborah Smith-Olson Director, SHBR & SHRC	20 ..... 0	X						0	0	0
Jane Torry Director, SHBR & SHRC - Part Year	20 ..... 0	X						0	0	0
David Baum Director, SHP	10 ..... 0	X						0	0	0
Margaret Coleman Director, SHP - Part Year	10 ..... 0	X						0	0	0
Kathryn DeCamp Director, SHP	10 ..... 0	X						0	0	0
Luann Forbes Director, SHP	10 ..... 0	X						0	0	0



**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former			
Nancy Goodin Director, SHP	10 ..... 0	X						0	0	0
Donald Haney Director, SHP	10 ..... 0	X						0	0	0
Dan King Director, SHP	10 ..... 0	X						0	0	0
David Ottenbaker MD See Schedule O	500 ..... 00	X						520,986	0	46,450
Eric Ward MD Director, SHP	10 ..... 0	X						0	0	0
Sam Watson Director, SHP	10 ..... 0	X						0	0	0
Domenico Ausiello Director, SHU & SHK	20 ..... 0	X						29,313	0	0
Mary Anne Jones Director, SHU & SHK	20 ..... 480	X						0	662,709	206,914
John Merchun Director, SHU & SHK	20 ..... 0	X						0	0	0
Kevin O'Connor DO Director, SHU & SHK - Part Year	20 ..... 0	X						48,813	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
Tammy Quillan Director, SHU & SHK	20 ..... 0	X						0	0	0
Judy Smith MD Director, SHU & SHK - Part Year	50 ..... 0	X						629,063	0	46,330
Raymi Sunabe Director, SHU & SHK	20 ..... 0	X						0	0	0
Linda Van Houten Director, SHU & SHK	20 ..... 0	X						0	0	0
Eduardo Amaya Director, SHZ	10 ..... 0	X						0	0	0
Ulrica Bowen Director, SHZ	10 ..... 0	X						0	0	0
Stan Konyonenbelt OD Director, SHZ - Part Year	10 ..... 0	X						68	0	0
Sabina Otteman Director, SHZ	10 ..... 0	X						0	0	0
Jennifer Owens Director, SHZ	10 ..... 0	X						0	0	0
Christopher Port MD Director, SHZ - Part Year	10 ..... 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
James Schoettle Director, SHZ	10 ..... 0	X						0	0	0
Thomas Visser MD Director, SHZ	50 ..... 0	X						434,634	0	48,600
Kurt Wassink Director, SHZ	10 ..... 0	X						0	0	0
Matthew Denenberg MD See Schedule O	50 ..... 0	X						437,511	0	61,867
JAY LABINE Director, SHCC	10 ..... 490	X						0	584,309	175,735
Stephanie Murray See Schedule O	50 ..... 0	X						126,473	0	33,312
Simin Beg Director, SHMG	50 ..... 0	X						280,969	0	40,841
Lee Begrow DO Director, SHMG	50 ..... 0	X						361,407	0	52,429
Robert Fitzgerald MD Director, SHMG	50 ..... 0	X						421,824	0	51,120
Michael Harrison MD Director, SHMG	50 ..... 0	X						638,177	0	62,576

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
Melinda Johnson Director, SHMG	50 ..... 0	X						427,448	0	43,492
Leslie Jurecko MD Director, SHMG - Part Year	50 ..... 0	X						346,815	0	65,556
Harry Knopke PHD Director, SHMG	10 ..... 00	X						0	0	0
Mary O'Callaghan Director, SHMG	50 ..... 0	X						279,221	0	28,517
Matthew Steensma MD Director, SHMG	50 ..... 0	X						550,501	0	40,884
Johannie Torres Director, SHMG	50 ..... 0	X						85,726	0	26,367
Brett Zimmerman DO Director, SHMG	50 ..... 0	X						405,383	0	43,770
Richard Antonini Director, SHF	10 ..... 0	X						0	0	0
Jeffrey Bennett Director, SHF	10 ..... 0	X						0	0	0
Patricia Betz Director, SHF	10 ..... 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
David Bottrall Director, SHF	10 ..... 0	X						0	0	0
Richard Breon Director, SHF	10 ..... 490	X						0	3,078,965	638,303
Dale Dehaan Director, SHF	10 ..... 0	X						0	0	0
Michael Ellis Director, SHF	10 ..... 0	X						0	0	0
Eleonora Frey Zagel Director, SHF - Part Year	10 ..... 0	X						0	0	0
Nancy Hanenburg Director, SHF	10 ..... 0	X						0	0	0
Donnalee Holton Director, SHF	10 ..... 0	X						0	0	0
Randy Kimball Director, SHF	10 ..... 0	X						0	0	0
Candace Matthews Director, SHF	10 ..... 0	X						0	0	0
Jane Meilner Director, SHF	10 ..... 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former			
Janet Nisbett Director, SHF	10 ..... 0	X						0	0	0
Sarla Puri MD Director, SHF	10 ..... 0	X						0	0	0
Scott Robinson Director, SHF	10 ..... 0	X						0	0	0
Joan Secchia Director, SHF	10 ..... 0	X						0	0	0
Andrew Shannon Director, SHF	10 ..... 0	X						0	0	0
Susan Wold Director, SHF	10 ..... 0	X						0	0	0
Aaron Wong Director, SHF	10 ..... 0	X						0	0	0
William Jewell Secretary, SHH	50 ..... 0			X				481,423	0	159,042
Shelly Johnson Chief Operating Officer, SHGM	50 ..... 0			X				190,976	0	37,825
John Sella Controller, SHGM	50 ..... 0			X				245,182	0	37,123

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former			
Kerri Nelson Controller, SHL	50 0			X				214,061	0	33,627
Thomas Knoerl Controller, SHBR & SHRC	50 0			X				234,091	0	38,761
Catherine Rybicki Chief Operating Officer, SHBR & SHRC - Part Year	50 0			X				180,294	0	11,376
Michael King Controller, SHP	50 0			X				121,076	0	33,231
Carla Neil Chief Operating Officer, SHP	50 0			X				225,600	0	17,751
Ryan Johnson Controller, SHU & SHK	50 0			X				203,718	0	31,450
Priscilla Mahar Chief Operating Officer, SHU & SHK	50 0			X				211,161	0	31,816
Joseph Klesney Chief Operating Officer, SHZ	49 0			X				178,935	0	30,407
Ryan Powers Controller, SHZ	49 0			X				184,620	0	29,502
Martha Boonstra Secretary, SHMG	50 0			X				305,760	0	33,472

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
Julie Lepzinski SVP, Chief Operating Officer, SHMG - Part Year	50 0			X				1,168,886	0	155,424
Robert Connors President, HDVCH, SHH	50 0				X			847,867	0	38,892
Carole Montgomery VP, Clinical Integrated Pathways, SHMG - Part Year	50 0					X		2,518,406	0	171,620
Konstantin Elisevich VP, Dept Chief, Neurosciences	50 0					X		1,246,386	0	46,457
Marcus Haw Dept Chief, HDVCH Cardiothorac, SHH	50 0					X		1,112,010	0	51,989
Peter Jebson VP, Dept Chief, Orthopaedics, SHMG	50 0					X		1,028,885	0	39,478
Todd Vitaz MD Division Chief, Neurosurgery, SHMG	50 0					X		965,817	0	50,726
James Davidson See Schedule O	50 0						X	307,634	0	39,099
Ronald Knaus See Schedule O	0 50						X	0	993,454	570,620
Douglas Apple MD Former Interim President, SHMG	50 0						X	669,634	0	223,242



**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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			
Kenneth Fawcett Jr MD See Schedule O	50 0						X	383,989	0	108,233
Gregory Gadbois MD Former Chair, SHMG	0 50						X	0	351,646	43,360
Pauline Krywanski Former SVP, Finance, SHMG	0 0						X	193,193	0	0
M Ashraf Mansour MD Former Vice Chair, SHMG	49 1						X	801,958	0	43,947
Thomas McGraw Former Secretary, SHMG	0 50						X	0	671,252	138,533
Joseph Scallen See Schedule O	0 0						X	244,630	0	13,010
James Tucci MD Former President, SHMG	50 0						X	239,451	0	42,947
Seth Wolk MD Former President, SHMG	0 50						X	0	1,160,608	459,631

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**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.

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Name of the organization**

Spectrum Health System Group Return

**Employer identification number**

61-1740292

**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 12, 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 (Form 990 or 990-EZ) )
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  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 )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12  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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	36,865,323	28,882,151	18,746,215	21,340,326	29,538,922	135,372,937
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>4 Total.</b> Add lines 1 through 3	36,865,323	28,882,151	18,746,215	21,340,326	29,538,922	135,372,937
<b>5</b> 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)						29,152,002
<b>6 Public support.</b> Subtract line 5 from line 4						106,220,935

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4	36,865,323	28,882,151	18,746,215	21,340,326	29,538,922	135,372,937
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,421,711	1,763,211	1,893,942	2,289,956	2,667,507	10,036,327
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on					0	0
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3,653,741	3,718,855	3,862,230	4,384,782	3,689,360	19,308,968
<b>11 Total support.</b> Add lines 7 through 10						164,718,232

**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 section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

**14** Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) **14** 64.49 %

**15** Public support percentage for 2016 Schedule A, Part II, line 14 **15** 60.73 %

**16a 33 1/3% support test—2017.** 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—2016.** 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—2017.** 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2016.** 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 VI 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 10 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	321,787	249,376	381,798	319,665	426,982	1,699,608
<b>2</b> 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	80,461,714	67,575,726	75,583,234	83,329,641	91,873,613	398,823,928
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513	20,666	3,145	5,212	19,964	38,229	87,216
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>6 Total.</b> Add lines 1 through 5	80,804,167	67,828,247	75,970,244	83,669,270	92,338,824	400,610,752
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
<b>b</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	0	0	0	0	0	0
<b>c</b> Add lines 7a and 7b	0	0	0	0	0	0
<b>8 Public support.</b> (Subtract line 7c from line 6.)						400,610,752

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6	80,804,167	67,828,247	75,970,244	83,669,270	92,338,824	400,610,752
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	45,873	118,438	13,257	20,982	13,381	211,931
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
<b>c</b> Add lines 10a and 10b	45,873	118,438	13,257	20,982	13,381	211,931
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	80,850,040	67,946,685	75,983,501	83,690,252	92,352,205	400,822,683

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	99.95%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15	<b>16</b>	99.93%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2017</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	0.05%
<b>18</b> Investment income percentage from <b>2016</b> Schedule A, Part III, line 17	<b>18</b>	0.07%

**19a 33 1/3% support tests—2017.** 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—2016.** 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 Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013. . . . .			
<b>c</b> From 2014. . . . .			
<b>d</b> From 2015. . . . .			
<b>e</b> From 2016. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2017 from Section D, line 7			
<b>\$</b>			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2013. . . . .			
<b>b</b> Excess from 2014. . . . .			
<b>c</b> Excess from 2015. . . . .			
<b>d</b> Excess from 2016. . . . .			
<b>e</b> Excess from 2017. . . . .			



**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

<b>Facts And Circumstances Test</b>

**990 Schedule A, Supplemental Information**

Return Reference	Explanation
Schedule A, Part I Reason for Public Charity Status	The public charity status, a hospital or cooperative hospital service organization described in Section 170(b)(1)(A)(iii), checked in Part I reflects the public charity status of the largest number of organizations included in the group return The organizations identified below have a public charity status described in 509(a)(2) Spectrum Health Continuing Care (EIN 38-3242232) Spectrum Health Continuing Care Center (EIN 38-2415333) Spectrum Health Worth Services (EIN 38-2786617) Visiting Nurse Services of Western Michigan (EIN 38-1358412) The organization identified below has a public charity status described in 170(b)(1)(A)(vi) Spectrum Health Foundation (EIN 38-2752328)

**990 Schedule A, Supplemental Information**

Return Reference	Explanation
Schedule A, Part II, Line 10 Other Income	DESCRIPTION - ADMIN REIMB, COLUMN A - 1935996 0, COLUMN B - 1997736 0, COLUMN C - 2147781 0, COLUMN D - 2242945 0, COLUMN E - 2926997 0, COLUMN F - 11251455 0, DESCRIPTION - SPECIAL EVENTS, COLUMN A - 1717745 0, COLUMN B - 1721119 0, COLUMN C - 1714449 0, COLUMN D - 2141837 0, COLUMN E - 762363 0, COLUMN F - 8057513 0,

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.  
**Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047  
**2017**  
**Open to Public Inspection**

**Name of the organization**  
Spectrum Health System Group Return

**Employer identification number**  
61-1740292

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

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>6</b> Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on 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	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**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, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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)** Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

**(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** Revenue included on 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" on 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  |
|---|---------|
| <b>1c</b> Beginning balance             | 38,877  |
| <b>1d</b> Additions during the year     | 264,076 |
| <b>1e</b> Distributions during the year | 274,247 |
| <b>1f</b> Ending balance                | 28,706  |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  **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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	68,995,173	60,541,018	55,689,337	49,547,547	43,373,216
<b>b</b> Contributions . . . . .	4,896,564	3,904,080	8,045,749	7,166,798	1,585,901
<b>c</b> Net investment earnings, gains, and losses	5,379,790	7,152,280	-1,034,696	811,997	6,203,301
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	2,702,814	2,602,205	2,159,372	1,837,005	1,614,871
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	76,568,713	68,995,173	60,541,018	55,689,337	49,547,547

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 11 79 %
  - b** Permanent endowment ▶ 88 21 %
  - c** Temporarily restricted endowment ▶ 0 %
- The percentages on 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
- |  |                          |                          |
|--|--------------------------|--------------------------|
| <b>(i)</b> unrelated organizations . . . . . | <b>Yes</b>               | <b>No</b>                |
| <b>3a(i)</b>                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>(ii)</b> related organizations . . . . .  | <b>Yes</b>               | <b>No</b>                |
| <b>3a(ii)</b>                                | <input type="checkbox"/> | <input type="checkbox"/> |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 3b**  **Yes**  **No**
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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
<b>1a</b> Land . . . . .		58,911,835		58,911,835
<b>b</b> Buildings . . . . .		1,708,418,323	744,995,242	963,423,081
<b>c</b> Leasehold improvements		96,072,098	59,861,770	36,210,328
<b>d</b> Equipment . . . . .		960,884,159	697,174,061	263,710,098
<b>e</b> Other . . . . .		292,861,166	132,677,913	160,183,253
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . . .				1,482,438,595

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12.)		

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13.)		

**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) Due From Affiliates	117,136,424
(2) Restricted Assets of Spectrum Health Foundation	149,581,346
(3) Other Assets	3,755,427
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.)	270,473,197

**Part X Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
Due to affiliates	71,602,160
Third Party Payable	60,512,489
Pension Liability	3,204,529
Other Liabilities	1,984,754
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.)	137,303,932

**2.** Liability for uncertain tax positions 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**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

**Part XIII Supplemental Information**

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

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:** 17005876

**Software Version:** 2017v2.2

**EIN:** 61-1740292

**Name:** Spectrum Health System Group Return

## Supplemental Information

Return Reference	Explanation
Schedule D, Part III, Line 4 Collections of art - description of collections	THE HEALING ART COLLECTION, HELD BY THE SPECTRUM HEALTH FOUNDATION (EIN 38-2752328), CREAT ES A HEALING ENVIRONMENT FOR PATIENTS, VISITORS, AND STAFF ALIKE



## Supplemental Information

Return Reference	Explanation
Schedule D, Part IV, Line 1b Agent, trustee, custodian, or other intermediary arrangement	Spectrum Health Continuing Care Center (EIN 38-2415333) and Spectrum Health Kent Community Campus (EIN 38-3472677) act as a custodian of resident trust bank accounts. These bank accounts are used for the resident's spending during their stay for items such as room & board and barber & beauty services. The funds in the bank accounts come from the Social Security Administration or other personal sources.

## Supplemental Information

Return Reference	Explanation
Schedule D, Part V, Line 4 Intended uses of endowment funds	Spectrum Health Foundation (EIN 38-2752328) holds endowment funds to provide perpetual support of life saving programs and services to organizations throughout Spectrum Health System

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.  
▶ Attach to Form 990.
- ▶ Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

Spectrum Health System Group Return

**Employer identification number**

61-1740292

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

**3** Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
( 1) Europe (Including Iceland and Greenland)	0	0	Program Services	Medical Device Purchase/ Malware Detection Systems Analysis	10,355
( 2)					
( 3)					
( 4)					
( 5)					
<b>3a</b> Sub-total	0	0			10,355
<b>b</b> Total from continuation sheets to Part I					0
<b>c Totals</b> (add lines 3a and 3b)	0	0			10,355

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
( 1 )									
( 2 )									
( 3 )									
( 4 )									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ \_\_\_\_\_

3 Enter total number of other organizations or entities . . . . . ▶ \_\_\_\_\_

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Region	<b>(c)</b> Number of recipients	<b>(d)</b> Amount of cash grant	<b>(e)</b> Manner of cash disbursement	<b>(f)</b> Amount of non-cash assistance	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Method of valuation (book, FMV, appraisal, other)
( 1 )							
( 2 )							
( 3 )							
( 4 )							
( 5 )							
( 6 )							
( 7 )							
( 8 )							
( 9 )							
( 10 )							
( 11 )							
( 12 )							
( 13 )							
( 14 )							
( 15 )							
( 16 )							
( 17 )							
( 18 )							

**Part IV Foreign Forms**

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)*  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)*  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)*  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)*  Yes  No



**SCHEDULE G  
(Form 990 or 990-EZ)**

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

Employer identification number  
61-1740292

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 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?		(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
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

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



**Part II Fundraising Events.** Complete if the organization answered "Yes" on 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		<u>Foundation Gala</u> (event type)	<u>United Charity Ball</u> (event type)	<u>41</u> (total number)	Total events (add col (a) through col (c))
	<b>1</b> Gross receipts . . . . .	1,465,875	187,810	590,083	2,243,768
	<b>2</b> Less Contributions . . . . .	1,316,475	164,930		1,481,405
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	149,400	22,880	590,083	762,363
Direct Expenses	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .		10,150		10,150
	<b>7</b> Food and beverages . . . . .	214,475	22,474		236,949
	<b>8</b> Entertainment . . . . .		5,952		5,952
	<b>9</b> Other direct expenses . . . . .	464,794	21,790	465,434	952,018
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				1,205,069
<b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				-442,706	

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

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .			
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct 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 \_\_\_\_\_

---

- 11** Does the organization conduct 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 conducted in
 

<b>a</b>	The organization's facility	%
<b>b</b>	An outside facility	%

**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.** 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 provide any additional information (see instructions).

Return Reference	Explanation
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**SCHEDULE H (Form 990)**  
 Department of the Treasury

# Hospitals

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**  
 ▶ **Attach to Form 990.**  
 ▶ **Information about Schedule H (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047  
2017  
**Open to Public Inspection**

**Name of the organization**  
 Internal Revenue Service  
 Spectrum Health System Group Return

**Employer identification number**  
 61-1740292

**Part I Financial Assistance and Certain Other Community Benefits at Cost**

		Yes	No
<b>1a</b> Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	<b>1a</b>	Yes	
<b>b</b> If "Yes," was it a written policy?	<b>1b</b>	Yes	
<b>2</b> If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities			
<b>3</b> Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
<b>a</b> Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input checked="" type="checkbox"/> Other <u>25000</u> %	<b>3a</b>	Yes	
<b>b</b> Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	<b>3b</b>		No
<b>c</b> If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care			
<b>4</b> Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	<b>4</b>	Yes	
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<b>5a</b>	Yes	
<b>b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	<b>5b</b>	Yes	
<b>c</b> If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	<b>5c</b>		No
<b>6a</b> Did the organization prepare a community benefit report during the tax year?	<b>6a</b>	Yes	
<b>b</b> If "Yes," did the organization make it available to the public?	<b>6b</b>	Yes	
Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H			

**7 Financial Assistance and Certain Other Community Benefits at Cost**

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
<b>a</b> Financial Assistance at cost (from Worksheet 1)			2,650,450		2,650,450	0 11 %
<b>b</b> Medicaid (from Worksheet 3, column a)			634,466,117	477,334,528	157,131,589	6 28 %
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b)			30,858,261	18,457,949	12,400,312	0 50 %
<b>d Total</b> Financial Assistance and Means-Tested Government Programs	0	0	667,974,828	495,792,477	172,182,351	6 88 %
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4)			9,440,276	39,562	9,400,714	0 38 %
<b>f</b> Health professions education (from Worksheet 5)			33,761,372	9,702,414	24,058,958	0 96 %
<b>g</b> Subsidized health services (from Worksheet 6)			9,955,070	3,996,013	5,959,057	0 24 %
<b>h</b> Research (from Worksheet 7)			1,953,207	50,623	1,902,584	0 08 %
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8)			1,967,472	610	1,966,862	0 08 %
<b>j Total.</b> Other Benefits	0	0	57,077,397	13,789,222	43,288,175	1 73 %
<b>k Total.</b> Add lines 7d and 7j	0	0	725,052,225	509,581,699	215,470,526	8 61 %

**Part II Community Building Activities** Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing			163,600		163,600	0.01 %
2 Economic development					0	0 %
3 Community support			9,956		9,956	0 %
4 Environmental improvements			104,192		104,192	0 %
5 Leadership development and training for community members					0	0 %
6 Coalition building			26,569		26,569	0 %
7 Community health improvement advocacy			30,391		30,391	0 %
8 Workforce development			218,410		218,410	0.01 %
9 Other					0	0 %
<b>10 Total</b>	0	0	553,118	0	553,118	0.02 %

**Part III Bad Debt, Medicare, & Collection Practices**

**Section A. Bad Debt Expense**

	Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1 Yes	
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.	2	123,630,985
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.	3	0
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.		

**Section B. Medicare**

5 Enter total revenue received from Medicare (including DSH and IME).	5	753,397,517
6 Enter Medicare allowable costs of care relating to payments on line 5.	6	899,528,510
7 Subtract line 6 from line 5. This is the surplus (or shortfall).	7	-146,130,993
8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:  <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

**Section C. Collection Practices**

9a Did the organization have a written debt collection policy during the tax year?	9a	Yes
b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI.	9b	Yes

**Part IV Management Companies and Joint Ventures**

(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

**Part V Facility Information****Section A. Hospital Facilities**

(list in order of size from largest to smallest—see instructions)

How many hospital facilities did the organization operate during the tax year?

**11**

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
See Additional Data Table										

**Part V Facility Information** (continued)

**Section B. Facility Policies and Practices**

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

**Name of hospital facility or letter of facility reporting group** \_\_\_\_\_ <sup>A</sup>

**Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A):** \_\_\_\_\_

		Yes	No
<b>Community Health Needs Assessment</b>			
<b>1</b>	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year? . . . . .		No
<b>2</b>	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C . . . . .		No
<b>3</b>	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 . . . . . If "Yes," indicate what the CHNA report describes (check all that apply)	Yes	
<b>a</b>	<input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
<b>b</b>	<input checked="" type="checkbox"/> Demographics of the community		
<b>c</b>	<input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
<b>d</b>	<input checked="" type="checkbox"/> How data was obtained		
<b>e</b>	<input checked="" type="checkbox"/> The significant health needs of the community		
<b>f</b>	<input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
<b>g</b>	<input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
<b>h</b>	<input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
<b>i</b>	<input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
<b>j</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>4</b>	Indicate the tax year the hospital facility last conducted a CHNA <u>20 17</u>		
<b>5</b>	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted . . . . .	Yes	
<b>6 a</b>	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C . . . . .	Yes	
<b>b</b>	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C . . . . .	Yes	
<b>7</b>	Did the hospital facility make its CHNA report widely available to the public? . . . . . If "Yes," indicate how the CHNA report was made widely available (check all that apply)	Yes	
<b>a</b>	<input checked="" type="checkbox"/> Hospital facility's website (list url) <u>SEE SUPPLEMENTAL INFORMATION IN PART VI</u>		
<b>b</b>	<input checked="" type="checkbox"/> Other website (list url) <u>HTTPS://WWW.SPECTRUMHEALTH.ORG/HEALTHIER-COMMUNITIES/COMMUNITY-HEALTH-NEEDS-ASSESSMENT</u>		
<b>c</b>	<input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
<b>d</b>	<input checked="" type="checkbox"/> Other (describe in Section C)		
<b>8</b>	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11 . . . . .	Yes	
<b>9</b>	Indicate the tax year the hospital facility last adopted an implementation strategy <u>20 17</u>		
<b>10</b>	Is the hospital facility's most recently adopted implementation strategy posted on a website? . . . . . If "Yes" (list url) <u>SEE SUPPLEMENTAL INFORMATION IN PART VI</u>	Yes	
<b>a</b>			
<b>b</b>	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? . . . . .		
<b>11</b>	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed		
<b>12a</b>	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)? . . . . .		No
<b>b</b>	If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax? . . . . .		
<b>c</b>	If "Yes" on line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

**Part V Facility Information** (continued)**Financial Assistance Policy (FAP)**

A

Name of hospital facility or letter of facility reporting group \_\_\_\_\_

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that			
<b>13</b>	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP	<b>13</b> Yes	
<b>a</b>	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 250.0 _____ % and FPG family income limit for eligibility for discounted care of _____ %		
<b>b</b>	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
<b>c</b>	<input checked="" type="checkbox"/> Asset level		
<b>d</b>	<input type="checkbox"/> Medical indigency		
<b>e</b>	<input type="checkbox"/> Insurance status		
<b>f</b>	<input type="checkbox"/> Underinsurance discount		
<b>g</b>	<input type="checkbox"/> Residency		
<b>h</b>	<input checked="" type="checkbox"/> Other (describe in Section C)		
<b>14</b>	Explained the basis for calculating amounts charged to patients? . . . . .	<b>14</b> Yes	
<b>15</b>	Explained the method for applying for financial assistance? . . . . . If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply)	<b>15</b> Yes	
<b>a</b>	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
<b>b</b>	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
<b>c</b>	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
<b>d</b>	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
<b>e</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>16</b>	Was widely publicized within the community served by the hospital facility? . . . . . If "Yes," indicate how the hospital facility publicized the policy (check all that apply)	<b>16</b> Yes	
<b>a</b>	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url) <u>HTTPS://WWW.SPECTRUMHEALTH.ORG/AFFORDING-CARE/FINANCIAL-ASSISTANCE</u>		
<b>b</b>	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url) <u>HTTPS://WWW.SPECTRUMHEALTH.ORG/AFFORDING-CARE/FINANCIAL-ASSISTANCE</u>		
<b>c</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url) <u>HTTPS://WWW.SPECTRUMHEALTH.ORG/AFFORDING-CARE/FINANCIAL-ASSISTANCE</u>		
<b>d</b>	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>e</b>	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>f</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>g</b>	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
<b>h</b>	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
<b>i</b>	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations		
<b>j</b>	<input checked="" type="checkbox"/> Other (describe in Section C)		

**Part V Facility Information** (continued)**Billing and Collections**

A

**Name of hospital facility or letter of facility reporting group** \_\_\_\_\_

		Yes	No
<b>17</b>	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment? . . . . .	17	Yes
<b>18</b>	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP		
<b>a</b>	<input type="checkbox"/> Reporting to credit agency(ies)		
<b>b</b>	<input type="checkbox"/> Selling an individual's debt to another party		
<b>c</b>	<input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
<b>d</b>	<input type="checkbox"/> Actions that require a legal or judicial process		
<b>e</b>	<input type="checkbox"/> Other similar actions (describe in Section C)		
<b>f</b>	<input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
<b>19</b>	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? . . . . . If "Yes," check all actions in which the hospital facility or a third party engaged	19	No
<b>a</b>	<input type="checkbox"/> Reporting to credit agency(ies)		
<b>b</b>	<input type="checkbox"/> Selling an individual's debt to another party		
<b>c</b>	<input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
<b>d</b>	<input type="checkbox"/> Actions that require a legal or judicial process		
<b>e</b>	<input type="checkbox"/> Other similar actions (describe in Section C)		
<b>20</b>	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply)		
<b>a</b>	<input checked="" type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs		
<b>b</b>	<input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process		
<b>c</b>	<input checked="" type="checkbox"/> Processed incomplete and complete FAP applications		
<b>d</b>	<input checked="" type="checkbox"/> Made presumptive eligibility determinations		
<b>e</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>f</b>	<input type="checkbox"/> None of these efforts were made		

**Policy Relating to Emergency Medical Care**

<b>21</b>	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? . . . . . If "No," indicate why	21	Yes
<b>a</b>	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
<b>b</b>	<input type="checkbox"/> The hospital facility's policy was not in writing		
<b>c</b>	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
<b>d</b>	<input type="checkbox"/> Other (describe in Section C)		



**Part V Facility Information** *(continued)*

**Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

A

**Name of hospital facility or letter of facility reporting group** \_\_\_\_\_

- 22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care
- a**  The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
  - b**  The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
  - c**  The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
  - d**  The hospital facility used a prospective Medicare or Medicaid method

**23** During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? . . . . .

If "Yes," explain in Section C

**24** During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? . . . . .

If "Yes," explain in Section C

	Yes	No
<b>23</b>		No
<b>24</b>		No



**Part V Facility Information** (continued)**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 7

Name and address	Type of Facility (describe)
<b>1</b> Spectrum Health Surgery Center - East Paris 1000 East Paris Grand Rapids, MI 49545	Surgical Center (Free Standing Outpatient Facility)
<b>2</b> Spectrum Health Surgery Center - Lake Drive 4069-4100 Lake Drive Grand Rapids, MI 49545	Surgical Center (Free Standing Outpatient Facility)
<b>3</b> Spectrum Health Surgery Center - South Pavilion 80 68th Street Grand Rapids, MI 49548	Surgical Center (Free Standing Outpatient Facility)
<b>4</b> Spectrum Health United Hospital Rehab and Nursing Center 615 South Bower St Greenville, MI 48838	Skilled Nursing Center
<b>5</b> Spectrum Health Reed City Hospital Rehab and Nursing Center 300 North Patterson Road Reed City, MI 49677	Skilled Nursing Center
<b>6</b> Spectrum Health Rehab and Nursing Centers 750 Fuller Ave NE Grand Rapids, MI 49503	Skilled Nursing Center
<b>7</b> Spectrum Health Kelsey Hospital Rehab and Nursing Center 418 Washington Ave Lakeview, MI 48850	Skilled Nursing Center
<b>8</b>	
<b>9</b>	
<b>10</b>	

**Part VI Supplemental Information**

Provide the following information

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.)
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 7 CHNA website address	Spectrum Health Butterworth <a href="https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment</a> Spectrum Health Blodgett <a href="https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment</a> Spectrum Health United <a href="https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment</a> Spectrum Health Gerber Memorial <a href="https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment</a> Spectrum Health Ludington <a href="https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment</a> Spectrum Health Big Rapids <a href="https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment</a> Spectrum Health Reed City <a href="https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment</a> Spectrum Health Zeeland <a href="https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment</a> Spectrum Health Kelsey <a href="https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment</a> Spectrum Health Pennock <a href="https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment</a>

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 10 Implementation strategy website address	Spectrum Health Butterworth <a href="https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment</a> Spectrum Health Blodgett <a href="https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment</a> Spectrum Health United <a href="https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment</a> Spectrum Health Gerber Memorial <a href="https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment</a> Spectrum Health Ludington <a href="https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment</a> Spectrum Health Big Rapids <a href="https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment</a> Spectrum Health Reed City <a href="https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment</a> Spectrum Health Zeeland <a href="https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment</a> Spectrum Health Kelsey <a href="https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment</a> Spectrum Health Pennock <a href="https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment</a>

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part I, Line 6a Related Organization Information	Spectrum Health System publishes a consolidated community benefit report on its website at <a href="http://www.spectrumhealth.org">www.spectrumhealth.org</a> (click on the link titled "about" then "corporate social responsibility" or <a href="https://www.spectrumhealth.org/about-us/corporate-social-responsibility/community-benefit">https://www.spectrumhealth.org/about-us/corporate-social-responsibility/community-benefit</a> ) In addition the health system holds an annual meeting, which is open to the public, to discuss its community commitments

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part VI, Line 7 State Filing of Community Benefit Report	If applicable, identify all states with which the organization, or a related organization, files a community benefit report. The state of Michigan does not require a community benefit report to be filed with the state however spectrum health system voluntarily reports consolidated community benefit information to the michigan health and hospital association and in an annual meeting to the community. The community benefit report is also available on the organization's website.

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part I, Line 5b Budgeted Free Care	The organization's financial assistance expense exceeded the budgeted amount in FY18. In conjunction with the Healthy Michigan Plan, the State of Michigan mandated discounts to the uninsured based on financial need. The hospital must accept no more than 115% Medicare rates as payment in full from an uninsured individual with an annual income level up to 250% of the federal poverty level. Under the State of Michigan mandate the hospital facilities provided \$12.4 million of discounted care. The State of Michigan mandated discounts are not included in the hospital facilities' financial assistance policy and thus are not included in financial assistance expense.



**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part I, Line 7 Total Functional Expenses Used	Since the amount of total functional expenses reported on Form 990, Part IX, Line 25, Column A, includes non-hospital facility expenses (including medical group, skilled nursing, hospice, home care, and other such non-hospital facility expenses), and the community benefit expenses on Part I, Line 7, relate only to hospital facilities, for purposes of calculating total community benefit, a total functional expense amount of \$2,502,848,947 was used. This amount represents total functional expenses related to Spectrum Health's hospital facilities only, which yields a more accurate and meaningful disclosure of Spectrum Health's total community benefit percentage.

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part I, Line 6a Community benefit report prepared by related organization	Spectrum Health System (EIN 38-3382353)

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
<p>Schedule H, Part I, Line 7g Subsidized Health Services</p>	<p>SUBSIDIZED HEALTH SERVICES OFFERED BY SPECTRUM HEALTH BUTTERWORTH INCLUDE THE UNREIMBURSED COSTS OF PROVIDING FREE OR SUBSIDIZED HEALTH SERVICES AND/OR COMMUNITY CLINICS SUBSIDIZED HEALTH SERVICES WERE PROVIDED AT THE FOLLOWING CLINICS BY SPECTRUM HEALTH BUTTERWORTH -CENTER FOR INTEGRATED MEDICINE ("CIM") IS AN ADDICTION MEDICINE AND COMPLEX CARE CLINIC THAT EMPLOYS A NEW MODEL OF CARE TO ASSESS AND TREAT HIGH-FREQUENCY PATIENTS FROM AREA EMERGENCY ROOMS AND TREAT SUBSTANCE USE DISORDERS THE CENTRAL GOAL OF THE CIM IS TO IDENTIFY, ACCURATELY DIAGNOSE AND DEVELOP A CARE PLAN FOR EACH PATIENT PATIENTS UNDERGO COMPREHENSIVE HEALTH EXAMS, A BEHAVIORAL HEALTH ASSESSMENT, ADDICTION ASSESSMENT, AND A MEDICAL SOCIAL WORK CASE MANAGEMENT EVALUATION -DEVOS CHILDREN'S PEDIATRIC CLINIC IS A RESIDENCY TEACHING CLINIC THAT TEAMS PEDIATRICIANS WITH MEDICAL STUDENTS AND RESIDENTS TO PROVIDE ROUTINE WELL-CHILD CARE, DIAGNOSIS AND TREATMENT FOR NEW PROBLEMS, AND PEDIATRIC CONSULTATION BY REFERRAL THE CLINIC'S NEUROSURGERY TEAM USES ADVANCED TECHNOLOGY AND LEADING-EDGE PROTOCOLS TO DIAGNOSE, TREAT AND MANAGE NERVOUS SYSTEM DISORDERS -SPECTRUM HEALTH OB/GYN CLINIC HAS A DUAL MISSION OF TEACHING OB/GYN RESIDENTS AND TAKING CARE OF THE UNDERINSURED IN THE COMMUNITY, INCLUDING COMPREHENSIVE OBSTETRIC AND GYNECOLOGY SERVICES TO WOMEN OF ALL AGES -SPECTRUM HEALTH INTERNAL MEDICINE AND FAMILY PRACTICE CLINIC OFFERS FAMILY CARE TO THE UNDERINSURED THE CLINIC SERVES AS A TEACHING CLINIC FOR INTERNAL MEDICINE AND FAMILY PRACTICE CLINICS -INTERNAL MEDICINE RESIDENCY PRACTICE THE INTERNAL MEDICINE RESIDENCY CLINIC HAS A DUAL MISSION OF TEACHING INTERNAL MEDICINE RESIDENTS AND TAKING CARE OF THE UNDERINSURED IN THE COMMUNITY, INCLUDING COMPREHENSIVE INTERNAL MEDICINE SERVICES TO ADULTS -FAMILY MEDICINE RESIDENCY CENTER THE FAMILY MEDICINE RESIDENCY CENTER HAS A DUAL MISSION OF TEACHING FAMILY MEDICINE RESIDENTS AND TAKING CARE OF THE UNDERINSURED IN THE COMMUNITY, INCLUDING COMPREHENSIVE SERVICES TO ADULTS AND CHILDREN OBSTETRICS SERVICES ARE OFFERED AS WELL -ORTHOPEDIC SURGERY RESIDENCY PRACTICE THE ORTHOPEDIC RESIDENCY CLINIC HAS A DUAL MISSION OF TEACHING ORTHOPEDIC SURGERY RESIDENTS AND TAKING CARE OF THE UNDERINSURED IN THE COMMUNITY, INCLUDING GENERAL ORTHOPEDIC SURGERY SERVICES TO ADULTS -GENERAL SURGERY RESIDENCY PRACTICE/ GENERAL SURGERY ACADEMIC PRACTICE THE GENERAL SURGERY RESIDENCY CLINIC HAS A DUAL MISSION OF TEACHING GENERAL SURGERY RESIDENTS AND TAKING CARE OF THE UNDERINSURED IN THE COMMUNITY, INCLUDING COMPREHENSIVE GENERAL SURGERY SERVICES TO ADULTS -PLASTIC SURGERY RESIDENCY PRACTICE/ THE PLASTIC SURGERY RESIDENCY CLINIC HAS A DUAL MISSION OF TEACHING PLASTIC SURGERY RESIDENTS AND TAKING CARE OF THE UNDERINSURED IN THE COMMUNITY, INCLUDING COMPREHENSIVE PLASTIC SURGERY SERVICES TO ADULTS</p>

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part I, Line 7 Bad Debt Expense excluded from financial assistance calculation	123630587

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part I, Line 7 Costing Methodology used to calculate financial assistance	THE ORGANIZATION CALCULATES AN OVERALL COST-TO-CHARGE RATIO DERIVED BY USING THE IRS WORKSHEET 2 FORMAT, RATIO OF PATIENT CARE COST-TO-CHARGES ALL PATIENT SEGMENTS AND PAYERS ARE USED IN THE CALCULATION

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part II Community Building Activities	<p>Spectrum Health's hospital facilities are dedicated to the communities they serve. The hospitals work to address the pressing health issues of the communities they serve by promoting and advocating for overall community health improvement. Spectrum Health contributes funding and partners with community clinics such as Cherry Health Services, Catherine's Health Center, Oasis of Hope and Exalta Health to provide medical services to improve the health of adults managing chronic disease, improving children's health, and reducing infant mortality. As the need for mental health services and substance use disorders continue to rise, Spectrum Health funds organizations such as Family Outreach Center, Arbor Circle and The Grand Rapids Red Project. As we recognize that healthcare is not the sole contributor to improving health, we also support organizations that address the Social Determinants of Health (that include but are not limited to) education, employment, housing, and food insecurity. In the Health Sciences School Partnership, the region's premier specialty high school, focus is on preparing students for college and technical career pathways in the wide-ranging health care industry. To improve the knowledge of adults, we fund Heartside Ministries who offer GED instruction and testing opportunities, and the Literacy Center of West Michigan. Our food insecurity alliance includes partnering with organizations such as Access of West Michigan, the Community Food Club, Urban Roots and WellHouse. To reduce housing insecurity, we partner with Kingdom Life Ministries to house pregnant mothers and families, and support 3 11 which house homeless youth. Spectrum Health is also part of a collaborative partnership with the Robert Wood Johnson foundation and reinvestment fund called Invest Health. It focuses on increasing equitable outcomes by reducing infant mortality, lead exposures and increasing food security in historically low income targeted census tract areas. The Invest Health Grand Rapids team will achieve this through scaling workforce models and housing supply with aligned infant mortality, lead and food programming in the targeted census tracts. Additionally, the hospitals host a multitude of free community education seminars and health screenings, health fairs and support groups.</p>

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part III, Line 2 Bad debt expense - methodology used to estimate amount	<p>The provision for uncollectible accounts is based upon management's assessment of historical and expected net collections considering business and general economic conditions in its service area, trends in health care coverage, and other collection indicators. Periodically, management assesses the adequacy of the allowance for uncollectible accounts based upon accounts receivable, payer composition and aging, and historical write-off experience by payer category and other factors. The results of this review are then used to make any modifications to the provision for uncollected accounts to establish an appropriate allowance for uncollectible accounts. For third-party payers, the provision is determined by analyzing contractually due amounts from payers who are known to be having financial difficulties. For self-pay patients, the provision is based on an analysis of past experience related to patients unwilling to pay standard rates charged. The difference between that standard rate charged (less the negotiated discounted rate) and the amount actually collected after the reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts. All charges are reported at gross, which is consistent with the reporting methodology used in the organization's financial statements.</p>

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part III, Line 3 Bad Debt Expense Methodology	The hospital facilities are unable to estimate accurately the amount of bad debt expense attributable to patients eligible for free services under the financial assistance policy. Although a portion of bad debt expenses may relate to patients who would qualify for charity care, a reportable figure cannot be reasonably estimated. The hospital facilities have implemented a "propensity to pay" evaluation tool that proactively assesses one's ability and likelihood to pay. This tool has provided a higher degree of focused financial counseling efforts, resulting in a substantial reduction of Bad debt and higher rate of identification of charity accounts.



## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part III, Line 4 Bad debt expense - financial statement footnote	The Net Patient Service Revenue, Patient accounts receivable, and allowance for uncollectible accounts footnote is on pages 14 to 16 of the organization's consolidated financial statements

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part III, Line 8 Community benefit & methodology for determining medicare costs	The methodology described in the instructions to schedule H, Part III, Section B, Line 6 does not take into account all costs incurred by the hospital and does not represent the total community benefit conferred in this area. Reasons why Medicare shortfall should be treated as community benefit are (1) absent the Medicare program, it is likely many of the individuals would qualify for charity care or other needs-based government programs, (2) by accepting payment below cost to treat these individuals, the burdens of government are relieved with respect to these individuals, (3) there is a significant possibility that continued reduction in reimbursement may actually create difficulties in access for these individuals, and (4) the amount spent to cover the Medicare shortfall is money not available to cover charity care and other community benefit needs. In determining Medicare shortfalls the organization uses a ratio of cost-to-charges. In determining the ratio of cost-to-charges the organization adjusts for bad debt expenses, non-patient care activities, Medicaid provider taxes and community benefits accounted for, and or reported, elsewhere. The ratio of cost-to-charges is applied to Medicare charges to determine shortfalls in Medicare reimbursements.

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part III, Line 9b Collection practices for patients eligible for financial assistance	Patients who qualify for financial assistance are eligible for free care, and thus no collection actions are taken. If financial assistance eligibility would be discovered after commencement of a collection action, then such collection action would be suspended or reversed.

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16a FAP website	A - SPECTRUM HEALTH BUTTERWORTH Line 16a URL HTTPS //WWW SPECTRUMHEALTH ORG/AFFORDING-CARE/FINANCIAL-ASSISTANCE,

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16b FAP Application website	A - SPECTRUM HEALTH BUTTERWORTH Line 16b URL HTTPS //WWW SPECTRUMHEALTH ORG/AFFORDING-CARE/FINANCIAL-ASSISTANCE,

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16c FAP plain language summary website	A - SPECTRUM HEALTH BUTTERWORTH Line 16c URL HTTPS //WWW SPECTRUMHEALTH ORG/AFFORDING-CARE/FINANCIAL-ASSISTANCE,

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part VI, Line 2 Needs assessment	<p>Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B. The CHNA data provides a level foundation on which to plan, develop, and implement new programs and services to meet the needs of our community. Operational services identified by the CHNA, e.g. additional medical clinic locations with extended hours of operation, and a physician recruitment plan has been developed to increase access, both of which have been built into the strategic plan and budget. Additional areas of improvement to community health were identified and are being addressed outside of the CHNA. For example, a community-based approach (Invest Health) is addressing items such as safe, affordable housing, infant mortality, impact hiring as an economic elevator (recognizing the link between wealth creation and health) and food insecurity. These efforts allow Spectrum Health to leverage/multiply funds while doing collaborative work with community to address these issues. The CHNA and Implementation Plans are located at: Spectrum Health Butterworth <a href="https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment</a> Spectrum Health Blodgett <a href="https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment</a> Spectrum Health United <a href="https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment</a> Spectrum Health Gerber Memorial <a href="https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment</a> Spectrum Health Ludington <a href="https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment</a> Spectrum Health Big Rapids <a href="https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment</a> Spectrum Health Reed City <a href="https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment</a> Spectrum Health Zeeland <a href="https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment</a> Spectrum Health Kelsey <a href="https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment</a> Spectrum Health Pennock <a href="https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment</a></p>

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part VI, Line 3 Patient education of eligibility for assistance	<p>Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy Spectrum Health informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy through producing information cards and brochures for the uninsured, Community Outreach Programs, Consumer Information classes, Spectrum Health's website, Personal financial Counseling and by providing assistance in the actual enrollment of such programs Each Spectrum Health facility has a department of financial counselors who work with patients that express any level of concern with paying their bill In addition, financial counselors proactively identify patients who have qualifying factors for governmental assistance Spectrum Health also partners with organizations that specialize in the qualification process If a patient's need for assistance is not identified prior to billing, any concerns as a result of receiving a bill are addressed by financial counselors at that time Spectrum Health widely publicizes communications to patients and the public on the availability of financial assistance This is achieved through various methods including, but not limited to, the Spectrum Health Patient Handbook, various informational brochures, signage in each hospital emergency department, admissions offices and other public locations, upon request by any patient, guarantor or community member, word of mouth via financial counselors and others, and through community publications and outreach events In addition, Spectrum Health lists options for the uninsured and underinsured on its website, along with a copy of the Financial Assistance Eligibility Policy (search "financial assistance" at <a href="http://www.spectrumhealth.org">www.spectrumhealth.org</a>)</p>



Form and Line Reference	Explanation
Schedule H, Part VI, Line 4 Community Information	<p>Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves Spectrum Health Butterworth, Spectrum Health Blodgett and Spectrum Health Kent Community Campus Spectrum Health Butterworth, Spectrum Health Blodgett and Spectrum Health Kent Community Campus are located in the same community They have identified a primary service area of one and a half counties, including Kent county and part of Eastern Ottawa county The overall service area totals thirteen counties, including Grand Rapids, Michigan, the second largest city in the State Overall these counties have a total population of over 1,500,000 residents Kent County is located in Western Michigan and is the fourth largest population center in the state The county is composed of twenty-one townships, five villages, and nine cities covering 864 square miles Grand Rapids is the county seat and is 30 miles from Lake Michigan and is the second largest city in the state The health care resources in Kent County include Spectrum Health Butterworth, Spectrum Health Blodgett, Metropolitan Health, Saint Mary's Health Care, Pine Rest, and Mary Free Bed Rehabilitation Hospital In addition, the Health Department operates four public health clinics throughout the county that offer personal health services The Grand Rapids Home for Veterans and the Veterans Affairs Outpatient Clinic provide services for Veterans In addition to major health centers and publicly funded services, Kent County offers numerous health-related services through non-profit and community-based organizations For or specific population and income/poverty statistics see the Community Health Needs Assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment</a> and <a href="https://spectrumhealth.org/location/s/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment">https://spectrumhealth.org/location/s/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment</a> Spectrum Health United Spectrum Health United has identified a primary service area comprised of 19 zip codes surrounding Greenville, where Spectrum Health United is located The overall service area includes Montcalm and portions of adjacent counties that in total support a population of over 100,000 residents The healthcare resources in Spectrum Health United's service area include Spectrum Health Kelsey, Carson City Hospital, Sheridan Community Hospital, the mid-Michigan District Health Department, and Cherry Street - Montcalm Area Health Center For specific population and income/poverty statistics see the Community Health Needs Assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment</a> Spectrum Health Gerber Memorial Spectrum Health Gerber Memorial is a critical access facility that has identified a primary service area of several counties including Newaygo County, eastern Oceana County and eastern Muskegon County as primary and northern Kent County and southern Lake County as secondary Spectrum Health Gerber Memorial is the only major medical facility in the facility's primary service area For specific population and income/poverty statistics see the Community Health Needs Assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment</a> Spectrum Health Ludington Spectrum Health Ludington serves a rural community located on the coast of Lake Michigan serving Mason and portions of Oceana and Lake Counties As the community is a seasonal tourist attraction, the population of the community significantly changes with the seasons A seasonal migrant population is present due to agricultural employment opportunities in the community A large portion of the hospital's patients are covered by either Medicare or Medicaid Spectrum Health Ludington is the only major medical facility in the facility's service area For specific population and income/poverty statistics see the Community Health Needs Assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment</a> Spectrum Health Big Rapids Spectrum Health Big Rapids is located in the mid-western portion of the state of Michigan The hospital serves a five county area surrounding Mecosta county that includes a large population with low income status According to the US census from 2012 to 2016 roughly 21 percent of the population in this area lives below the poverty line Spectrum Health Big Rapids is the only major medical facility located in the facility's service area For specific population and income/poverty statistics see the Community Health Needs Assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment</a> Spectrum Health Reed City Spectrum Health Reed City is a critical access facility that</p>

Form and Line Reference	Explanation
Schedule H, Part VI, Line 4 Community Information	<p>t has identified a primary service area of three counties, including Lake, Osceola and a portion of north central Mecosta County Overall these counties have a total population of over 78,600 residents Osceola County is located in Northern Michigan approximately 80 miles North of Grand Rapids The rural county is composed of sixteen townships, four villages , and two cities covering 566 square miles Reed City is the county seat The only major medical facility in Osceola County is Spectrum Health Reed City In addition, the Health Department is a branch office of the Central Michigan District Health Department Located West of Osceola County, Lake county is composed of fifteen townships and two villages covering 567 square miles Baldwin is the county seat There are no major medical facilities in Lake County For specific population and income/poverty statistics see the Community Health Needs Assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital">https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital</a> Spectrum Health Zeeland Spectrum Health Zeeland HAS IDENTIFIED A PRIMARY SERVICE AREA INCLUSIVE OF MUCH OF OTTAWA COUNTY AND THE SURROUNDING LAKESHORE REGION Overall the service area of Spectrum Health Zeeland has a population of over 280,000 The healthcare resources in Ottawa county include Spectrum Health Zeeland, Holland Hospital, and North Ottawa Community Health System Ottawa County offers numerous health related services including two free medical clinics and a variety of services through non profit agencies such as the Ottawa County Health Department and Ottawa County Community Mental Health For specific population and income/poverty statistics see the Community Health Needs Assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital">https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital</a> Spectrum Health Kelsey Spectrum Health Kelsey is a critical access facility that serves the medical needs of the residents of Lakeview, MI and the far-northern portion of a primary service area shared with Spectrum Health United, a related organization The primary service area is comprised of 19 zip codes surrounding Lakeview, where Spectrum Health Kelsey is located, and includes Montcalm and portions of adjacent counties that support a population of over 100,000 residents The healthcare resources in Spectrum Health Kelsey's service area include Spectrum Health United, Carson City Hospital, and Sheridan Community Hospital, the mid-Michigan District Health Department, and Cherry Street - Montcalm Area Health Center For specific population and income/poverty statistics see the Community Health Needs Assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment</a> Spectrum Health Pennock Spectrum Health Pennock is located in Barry County and is uniquely located in the middle of four (4) larger metropolitan areas Grand Rapids, Lansing, Kalamazoo, and Battle Creek The primary service area is identified as Barry County and supports a population of residents over 60,000 Spectrum Health Pennock is the only hospital within a 35 mile radius servicing residents of the community Other healthcare resources available in the community include both independent and pennock employed physician offices, the Barry Community Free Clinic, Health Connections Clinic, and Pennock Urgent Care Center For specific population and income/poverty statistics see the community health needs assessment accessible at <a href="https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment">https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment</a></p>

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part VI, Line 5 Promotion of community health	Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc ) The BOARD OF DIRECTORS of each facility on Part V, Section A are substantially COMPOSED OF INDEPENDENT COMMUNITY MEMBERS that RESIDE IN the PRIMARY SERVICE AREA of the hospital All hospitals in Spectrum Health System ALSO EXTEND MEDICAL STAFF PRIVILEGES TO ALL QUALIFIED PHYSICIANS IN THE COMMUNITY Spectrum Health System invests net earnings in improving patient care, building and renovating facilities, purchasing new technology, providing health education and funding community programs PEOPLE THROUGHOUT THE COMMUNITY CAN COUNT ON all Spectrum Health System hospital facilities TO BE STANDING BY WITH EMERGENCY CARE 24 HOURS A DAY, 365 DAYS A YEAR THE EMERGENCY DEPARTMENTs are STAFFED WITH BOARD-CERTIFIED EMERGENCY CARE PHYSICIANS AND A NURSING STAFF THAT IS TRAINED AND EXPERIENCED IN EMERGENCY CARE FURTHERMORE, NO PATIENT IS DENIED TREATMENT, REGARDLESS OF THEIR ABILITY TO PAY

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part VI, Line 6 Affiliated health care system	<p>If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served. Spectrum Health is an integrated not-for-profit health system in West Michigan offering a full continuum of care through the Spectrum Health Hospital Group, which is comprised of twelve hospitals including Helen DeVos Children's Hospital, a state of the art children's hospital and more than 175 service sites, the Spectrum Health Medical Group physician group totaling more than 1,500 providers, and Priority Health, a health plan with 778,000 members. Spectrum Health is West Michigan's largest employer with more than 26,000 employees and over 2,200 volunteers. The integrated health system provided \$434 million in community benefit during its 2018 fiscal year. The \$434 million in community benefit includes community benefit activities by the facilities included on Schedule H Hospitals as well as community benefit activities of other organization across the integrated health system. Each hospital facility included on Part V, Section A is a member of the affiliated group of entities within Spectrum Health. Each hospital facility is responsible for creating value within its respective community. From its inception, Spectrum Health has been a faithful steward of its community assets. As a West Michigan-based not-for-profit health system, the organization invests its net earnings to improve patient care, build and renovate facilities, purchase new technology, provide health education and fund local community programs. Over the years, our mission has remained the same-to improve the health of the communities we serve. We take our mission seriously. It is central to our strategic discussions and guides our investments and the allocation of our resources. Spectrum Health is committed to providing value to the people we serve. "Value" means access to high-quality health care at affordable costs, as well as access to the full continuum of health care services, from health insurance to outpatient care to inpatient and home care, and everything in between. Spectrum Health has hundreds of programs that support its mission "to improve the health of the communities we serve." These programs are brought together under ten key areas: Healthier Communities, Education, Inclusion and Diversity, Community Engagement, Research, Innovation, Employee Engagement, Sustainability, Regional Relationships and Community Benefit.</p>

## 990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part VI, Line 7 State filing of community benefit report	MI

Schedule H (Form 990) 2017

**Additional Data**

**Software ID:** 17005876  
**Software Version:** 2017v2.2  
**EIN:** 61-1740292  
**Name:** Spectrum Health System Group Return

**Form 990 Schedule H, Part V Section A. Hospital Facilities**

<b>Section A. Hospital Facilities</b> (list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? <b>11</b>		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER—24 hours	ER—other	Other (Describe)	Facility reporting group
1	SPECTRUM HEALTH BUTTERWORTH 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 WWW SPECTRUMHEALTH ORG/LOCATIONS/SPECTRUM-HEALTH-HOSPITALS-BUTTERWORTH-HOSPITAL, 1060000021,	X	X	X	X		X	X			A
2	SPECTRUM HEALTH BLODGETT 1840 WEALTHY ST SE GRAND RAPIDS, MI 49506 WWW SPECTRUMHEALTH ORG/LOCATIONS/SPECTRUM-HEALTH-HOSPITALS-BLODGETT-HOSPITAL, 1060000016,	X	X		X		X	X			A
3	SPECTRUM HEALTH UNITED 615 S BOWER GREENVILLE, MI 48838 WWW SPECTRUMHEALTH ORG/LOCATIONS/SPECTRUM-HEALTH-UNITED-HOSPITAL, 1060000018,	X	X					X			A
4	SPECTRUM HEALTH GERBER MEMORIAL 212 SOUTH SULLIVAN FREMONT, MI 49412 WWW SPECTRUMHEALTH ORG/LOCATIONS/SPECTRUM-HEALTH-GERBER-MEMORIAL, 1060000054,	X	X			X		X			A
5	SPECTRUM HEALTH LUDINGTON ONE ATKINSON DRIVE LUDINGTON, MI 49431 WWW SPECTRUMHEALTH ORG/LOCATIONS/SPECTRUM-HEALTH-LUDINGTON-HOSPITAL, 1060000056,	X	X					X			A

**Form 990 Schedule H, Part V Section A. Hospital Facilities**

<b>Section A. Hospital Facilities</b>		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
(list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? <b>11</b>											
Name, address, primary website address, and state license number											
6	SPECTRUM HEALTH BIG RAPIDS 605 OAK STREET BIG RAPIDS, MI 49307 WWW.SPECTRUMHEALTH.ORG/LOCATIONS/SPECTRUM-HEALTH-LUDINGTON-HOSPITAL, 1060000045,	X	X					X			A
7	SPECTRUM HEALTH REED CITY 300 N PATTERSON RD REED CITY, MI 49677 WWW.SPECTRUMHEALTH.ORG/LOCATIONS/SPECTRUM-HEALTH-REED-CITY-HOSPITAL, 1060000157,	X	X			X		X			A
8	SPECTRUM HEALTH ZEELAND 8333 FELCH STREET ZEELAND, MI 49464 WWW.SPECTRUMHEALTH.ORG/LOCATIONS/SPECTRUM-HEALTH-ZEELAND-COMMUNITY-HOSPITAL, 1060000002,	X	X					X			A
9	SPECTRUM HEALTH KENT COMMUNITY CAMPUS 750 FULLER AVE NE GRAND RAPIDS, MI 49503 WWW.SPECTRUMHEALTH.ORG/ 1060000130,	X									A
10	SPECTRUM HEALTH KELSEY 419 WASHINGTON AVE LAKEVIEW, MI 48840 WWW.SPECTRUMHEALTH.ORG/LOCATIONS/SPECTRUM-HEALTH-KELSEY-HOSPITAL, 1060000147,	X	X			X		X			A



**Form 990 Schedule H, Part V Section A. Hospital Facilities**

<b>Section A. Hospital Facilities</b>  (list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? <b>11</b>		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER—24 hours	ER—other	Other (Describe)	Facility reporting group
11	SPECTRUM HEALTH PENNOCK 1009 W GREEN ST HASTINGS, MI 49058 WWW.SPECTRUMHEALTH.ORG/LOCATIONS/SPECTRUM-HEALTH-PENNOCK, 1060000022	X	X					X			A

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
<p>Schedule H, Part V, Section B, Line 5 Facility A, 1</p>	<p>Facility A, 1 - A,1 - Spectrum Health Butterworth, A,2 - Spectrum Health Blodgett and A,9 - Spectrum Health Kent Community Campus THE QUALITATIVE DATA COLLECTION PROCESS INVOLVED COMMUNITY HEALTH SURVEYS, INTERCEPT SURVEYS, COMMUNITY INPUT CARDS, AND PHOTOVOICE WITH COMMUNITY MEMBERS EACH OF THESE METHODS ARE DESCRIBED IN DETAIL ALONG WITH THE QUESTIONS USED IN THE KENT COUNTY COMMUNITY HEALTH NEEDS ASSESSMENT THE COMMUNITY HEALTH SURVEY WAS ADMINISTERED IN AN ONLINE AND PAPER-BASED FORMAT IN BOTH ENGLISH AND SPANISH TO MORE THAN 4,800 INDIVIDUALS WHO LIVE OR WORK IN KENT COUNTY COMMUNITY PARTNER ORGANIZATIONS PLAYED AN INSTRUMENTAL ROLE IN THE SUCCESS OF THE COMMUNITY HEALTH SURVEY AS THEY COLLECTED HUNDREDS OF RESPONSES THROUGH TARGETED OUTREACH AMONG SERVICE RECIPIENTS COMMUNITY INPUT CARDS WERE ABLE TO COLLECT FEEDBACK FROM MORE THAN 250 INDIVIDUALS FROM TWO SEPARATE EVENTS AND BOTH INTERCEPT SURVEYS AND PHOTOVOICE WERE USED TO CAPTURE FEEDBACK FROM COMMUNITY MEMBERS IN PUBLIC PLACES OR BUSINESSES WHO WOULDN'T NORMALLY HAVE THE OPPORTUNITY TO PROVIDE SUCH FEEDBACK MANY EXPERTS ON PUBLIC HEALTH WERE CONSULTED AS CONTRIBUTORS, REVIEWERS, PARTICIPANTS AND SPONSORS OF THE COMMUNITY HEALTH FORUMS, COMMUNITY HEALTH SURVEYS AND THE HEALTHY KENT SUMMIT ACTIVITIES FOR A LISTING OF ALL INDIVIDUALS AND SOURCES CONSULTED, SEE APPENDIX A OF THE KENT COUNTY CHNA</p>
<p>Schedule H, Part V, Section B, Line 5 Facility A, 2</p>	<p>Facility A, 2 - A,3 - Spectrum Health United and A,10 -Spectrum Health Kelsey Data was gathered from a variety of sources using multiple methodologies Community resident feedback was obtained via a paper survey directed towards vulnerable and underserved sub-populations and a telephone survey Health care professionals and other community leaders, known as key stakeholders and key informants, provided in-depth telephone interviews and an online survey Secondary data was derived from various government and health sources such as the U S Census, Michigan Department of Health and Human Services, County Health Rankings, Youth Risk Behavior Survey, and Kids Count Database Many experts on public health were consulted as members of the CHNA task force Additionally, Key Stakeholders who were interviewed are defined as executive level community leaders having extensive knowledge and expertise on public health and/or human service issues and are often involved in policy decision making Key informants who participated in the online survey are defined as community leaders having extensive knowledge and expertise on public health issues or have experience with sub populations impacted most by issues in health/health care For a listing of the titles of individuals and sources consulted, see the Montcalm County CHNA</p>

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 5 Facility A, 3	Facility A, 3 - A,4 - Spectrum Health Gerber Memorial Data was gathered from a variety of sources using multiple methodologies Community resident feedback was obtained via a paper survey directed towards vulnerable and underserved sub-populations and a telephone survey Health care professionals and other community leaders, known as key stakeholders and key informants, provided in-depth telephone interviews and an online survey Secondary data was derived from various government and health sources such as the U S Census, Michigan Department of Health and Human Services, County Health Rankings, Youth Risk Behavior Survey, and Kids Count Database Many experts on public health were consulted as members of the CHNA task force Additionally, Key Stakeholders who were interviewed are defined as executive level community leaders having extensive knowledge and expertise on public health and/or human service issues and are often involved in policy decision making Key informants who participated in the online survey are defined as community leaders having extensive knowledge and expertise on public health issues or have experience with sub populations impacted most by issues in health/health care For a listing of the titles of individuals and sources consulted, see the Newaygo County CHNA
Schedule H, Part V, Section B, Line 5 Facility A, 4	Facility A, 4 - A,7 - Spectrum Health Reed City Data was gathered from a variety of sources using multiple methodologies Community resident feedback was obtained via a paper survey directed towards vulnerable and underserved sub-populations and a telephone survey Health care professionals and other community leaders, known as key stakeholders and key informants, provided in-depth telephone interviews and an online survey Secondary data was derived from various government and health sources such as the U S Census, Michigan Department of Health and Human Services, County Health Rankings, Youth Risk Behavior Survey, and Kids Count Database Many experts on public health were consulted as members of the CHNA task force Additionally, Key Stakeholders who were interviewed are defined as executive level community leaders having extensive knowledge and expertise on public health and/or human service issues and are often involved in policy decision making Key informants who participated in the online survey are defined as community leaders having extensive knowledge and expertise on public health issues or have experience with sub populations impacted most by issues in health/health care For a listing of the titles of individuals and sources consulted, see the Lake/Mecosta/Osceola County CHNA

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 5 Facility A, 5	Facility A, 5 - A,8 - Spectrum Health Zeeland Data was gathered from a variety of sources using multiple methodologies Community resident feedback was obtained via a paper survey directed towards vulnerable and underserved sub-populations and a telephone survey Health care professionals and other community leaders, known as key stakeholders and key informants, provided in-depth telephone interviews and an online survey Secondary data was derived from various government and health sources such as the U S Census, Michigan Department of Health and Human Services, County Health Rankings, Youth Risk Behavior Survey, and Kids Count Database Many experts on public health were consulted as members of the CHNA task force Additionally, Key Stakeholders who were interviewed are defined as executive level community leaders having extensive knowledge and expertise on public health and/or human service issues and are often involved in policy decision making Key informants who participated in the online survey are defined as community leaders having extensive knowledge and expertise on public health issues or have experience with sub populations impacted most by issues in health/health care For a listing of the titles of individuals and sources consulted, see the Ottawa County CHNA
Schedule H, Part V, Section B, Line 5 Facility A, 6	Facility A, 6 - A,6 - Spectrum Health Big Rapids Data was gathered from a variety of sources using multiple methodologies Community resident feedback was obtained via a paper survey directed towards vulnerable and underserved sub-populations and a telephone survey Health care professionals and other community leaders, known as key stakeholders and key informants, provided in-depth telephone interviews and an online survey Secondary data was derived from various government and health sources such as the U S Census, Michigan Department of Health and Human Services, County Health Rankings, Youth Risk Behavior Survey, and Kids Count Database Many experts on public health were consulted as members of the CHNA task force Additionally, Key Stakeholders who were interviewed are defined as executive level community leaders having extensive knowledge and expertise on public health and/or human service issues and are often involved in policy decision making Key informants who participated in the online survey are defined as community leaders having extensive knowledge and expertise on public health issues or have experience with sub populations impacted most by issues in health/health care For a listing of the titles of individuals and sources consulted, see the Lake/Mecosta/Osceola County CHNA

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 5 Facility A, 7	Facility A, 7 - A,5 - Spectrum Health Ludington Data was gathered from a variety of sources using multiple methodologies Community resident feedback was obtained via a paper survey directed towards vulnerable and underserved sub-populations and a telephone survey Health care professionals and other community leaders, known as key stakeholders and key informants, provided in-depth telephone interviews and an online survey Secondary data was derived from various government and health sources such as the U S Census, Michigan Department of Health and Human Services, County Health Rankings, Youth Risk Behavior Survey, and Kids Count Database Many experts on public health were consulted as members of the CHNA task force Additionally, Key Stakeholders who were interviewed are defined as executive level community leaders having extensive knowledge and expertise on public health and/or human service issues and are often involved in policy decision making Key informants who participated in the online survey are defined as community leaders having extensive knowledge and expertise on public health issues or have experience with sub populations impacted most by issues in health/health care For a listing of the titles of individuals and sources consulted, see the Mason/northern Oceana/western Lake County CHNA
Schedule H, Part V, Section B, Line 5 Facility A, 8	Facility A, 8 - A, 11 - Spectrum Health Pennock Data was gathered from a variety of sources using multiple methodologies Community resident feedback was obtained via a paper survey directed towards vulnerable and underserved sub-populations and a telephone survey Health care professionals and other community leaders, known as key stakeholders and key informants, provided in-depth telephone interviews and an online survey Secondary data was derived from various government and health sources such as the U S Census, Michigan Department of Health and Human Services, County Health Rankings, Youth Risk Behavior Survey, and Kids Count Database Many experts on public health were consulted as members of the CHNA task force Additionally, Key Stakeholders who were interviewed are defined as executive level community leaders having extensive knowledge and expertise on public health and/or human service issues and are often involved in policy decision making Key informants who participated in the online survey are defined as community leaders having extensive knowledge and expertise on public health issues or have experience with sub populations impacted most by issues in health/health care For a listing of the titles of individuals and sources consulted, see the Barry County CHNA

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 6a Facility A, 1	Facility A, 1 - A,1 - Spectrum Health Butterworth, A,2 - Spectrum Health Blodgett, A,9 - Spectrum Health Kent Community Campus METRO HEALTH/UNIVERSITY OF MICHIGAN HEALTH SAINT MARY'S HEALTH CARE PINE REST MARY FREE BED REHABILITATION HOSPITAL
Schedule H, Part V, Section B, Line 6a Facility A, 2	Facility A, 2 - A,8 - Spectrum Health Zeeland HOLLAND HOSPITAL NORTH OTTAWA COMMUNITY HEALTH SYSTEM

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 6b Facility A, 1	Facility A, 1 - A,1 - Spectrum Health Butterworth, A,2 - Spectrum Health Blodgett and A,9 - Spectrum Health Kent Community Campus Kent County Health Department In addition many community organizations participated in or supported the CHNA process A full listing of these organizations can be found in Appendix A of the CHNA <a href="https://www.spectrumhealth.org/healthier-communities/community-health-needs-assessment/spectrum-health-grand-rapids">https //www spectrumhealth org/healthier-communities/community-health-needs-assessment/spectrum-health-grand-rapids</a>
Schedule H, Part V, Section B, Line 6b Facility A, 2	Facility A, 2 - A,8 - Spectrum Health Zeeland Community Mental Health - Ottawa County Ottawa Department of Public Health

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 7 Facility A, 1	Facility A, 1 - A,1 - Spectrum Health Butterworth, A,2 - Spectrum Health Blodgett and A,9 - Spectrum Health Kent Community Campus The CHNA for Spectrum Health Butterworth, Spectrum Health Blodgett and Spectrum Health Kent Community Campus is available on the Kent County Community Health Needs Assessment website <a href="https://accesskent.com/health/pdf/2017kc_chna.pdf">https //accesskent com/health/pdf/2017kc_chna pdf</a>
Schedule H, Part V, Section B, Line 7 Facility A, 2	Facility A, 2 - A,8 - Spectrum Health Zeeland The CHNA for Spectrum Health Zeeland is available on the Ottawa County Health Departments website <a href="https://www.miottawa.org/health/ochd/pdf/data/2017_CHNA_Report.pdf">https //www miottawa org/health/ochd/pdf/data/2017_CHNA_Report pdf</a>



**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 7 Facility A, 3	Facility A, 3 - A,11 - SPECTRUM HEALTH PENNOCK THROUGH THE WORKGROUP MEMBERS AND THEIR RELATED AGENCIES
Schedule H, Part V, Section B, Line 11 Facility A, 1	Facility A, 1 - SPECTRUM HEALTH SYSTEM REPORTING GROUP A, 1 - A, 11 Spectrum Health System reporting group A is addressing the significant needs identified in the most recently conducted CHNA's through adoption of an implementation strategy that addresses each of the community needs identified through the CHNA, execution of the implementation strategy, participation in the development and execution of a community-wide plan, inclusion of community benefit section in operational plans, adoption of a budget for provision of services that address the needs identified in the CHNA, prioritization of the health needs in the community and prioritization of services that the hospital facilities will undertake to meet health needs in the community The hospital facilities are addressing many of the significant needs identified in the CHNA, however the hospital facilities will not address all significant health needs identified in the CHNA due to the limited resources and the need to allocate significant resources to the significant health needs that are being addressed Each hospital facility's implementation plan identifies the significant needs identified in the CHNA but not addressed in the plan The implementation plans for each hospital facility are available at <a href="https://www.spectrumhealth.org/healthier-communities/community-health-needs-assessment">https://www.spectrumhealth.org/healthier-communities/community-health-needs-assessment</a>

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 13 Facility A, 1	Facility A, 1 - Spectrum Health System Group A,1 - A,11 The organization uses FPG to determine eligibility for free care an evaluation is not used for discounted care, as applicants that qualify for any assistance receive free care
Schedule H, Part V, Section B, Line 16 Facility A, 1	Facility A, 1 - Spectrum Health System Group A,1 - A,11 Spectrum Health has implemented measures to widely publicize communications to patients and the public regarding the availability of financial assistance Communication methods include but are not limited to signage in each hospital emergency department, hospital admissions office(s) and other public locations within the hospital, information on the Spectrum Health website, the Spectrum Health Patient Handbook, various informational brochures, upon request by any patient, guarantor or community member, word of mouth via Financial Resource Advisors and others, and through community publications and outreach events In addition, Spectrum Health will offer a plain language summary of its Financial Assistance Eligibility Policy as part of the patient intake and/or discharge process, as well as provide individuals with assistance in completing the application process Patients will be notified of the Financial Assistance Eligibility Policy for a period of at least 120 days from the date of the first post-discharge billing statement Patient balances will be eligible for financial assistance evaluation for at least 240 days from the date of the first post-discharge billing statement ("Application Period") If Spectrum Health receives a financial assistance application during the Application Period, whether the application is complete or incomplete, it will suspend any collection efforts until a determination regarding financial assistance is made

**Schedule I  
(Form 990)**

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

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

Department of the  
Treasury  
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization  
Spectrum Health System Group Return

Employer identification number  
61-1740292

**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 Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on 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 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 noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ \_\_\_\_\_ 28

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

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) SCHOLARSHIPS	7	7,000			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	Spectrum Health only provides grants to organizations that have a mission and values that closely align with the mission and values of Spectrum Health. Spectrum Health focuses on providing grants to organizations that improve the health of the underserved in the community and/or organizations that increase access to health care. Recipients receiving grants greater than \$25,000 are required to submit to Spectrum Health quarterly itemized financial reports. For grants less than \$25,000 Spectrum Health documents the restriction of the funds for specific programs that support the underserved or increase access to health care. The purpose of not requesting financial reports for smaller gifts is due to the significant level of effort that it would impose upon the community organizations who often have limited resources to provide the documentation. Spectrum Health provides scholarships to local high school or college students pursuing medical careers. To be eligible for the scholarship students must provide academic transcripts and/or letter of acceptance from an accredited college. Scholarship funds are paid directly to the student's college.

**Additional Data**

**Software ID:** 17005876  
**Software Version:** 2017v2.2  
**EIN:** 61-1740292  
**Name:** Spectrum Health System Group Return

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Cherry Street Health Services 550 Cherry St SE Grand Rapids, MI 49503	38-2853534	501(c)(3)	325,000				Vision & Dental care
Access of West Michigan 2850 Kalamazoo SE Grand Rapids, MI 49506	38-3195190	501(c)(3)	150,000				Food Pantry Assistance for Chronic Health Conditions

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Grand Rapids Public Schools 1331 Franklin St SE Grand Rapids, MI 49506	38-6002019	GRPS	123,333				Health, Science & Technology Program for underserved youth
Home Repair Services 1100 South Division Grand Rapids, MI 49507	38-2263817	501(c)(3)	110,000				Food and Nutrition Education through Community Food Club

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Asthma Network of West Michigan 390 Jefferson SE Grand Rapids, MI 49503	38-3351467	501(c)(3)	100,000				Asthma prevention
Spectrum Health System 100 Michigan St NE Grand Rapids, MI 49503	38-3382353	501(c)(3)	94,286				General Support

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Mel Trotter Ministries 225 Commerce SW Grand Rapids, MI 49503	38-1410467	501(c)(3)	90,000				Recouperation Center Services/Food Assistance
Heart of West MI United Way 118 Commerce Ave SW Grand Rapids, MI 49503	38-1360923	501(c)(3)	84,314				Essential Needs Task Force



**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
YMCA 475 Lake Michigan Dr NW Grand Rapids, MI 49503	38-1358058	501(c)(3)	81,080				Obesity Management and Physical Fitness
Healthnet of West MI DBA Kent Health Plan 620 Century Ave SW Grand Rapids, MI 49503	38-3609504	501(c)(3)	80,000				Obesity Management and Physical Fitness

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Health Intervention Services (dba Exalta Health) 15 Andre St Grand Rapids, MI 49503	38-3273825	501(c)(3)	75,000				Medical Care Services
Arbor Circle Corporation 1115 Ball NE Grand Rapids, MI 49505	38-3263853	501(c)(3)	60,000				Behavioral Health for the underserved

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Catherines Health Center 1211 Lafayette NE Grand Rapids, MI 49506	20-3572418	501(c)(3)	50,000				Medical Care Services
Healthy Homes Coalition 742 Franklin St SE Grand Rapids, MI 49507	20-5326650	501(c)(3)	50,000				Asthma prevention

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Start Garden 40 Pearl NW Grand Rapids, MI 49503	81-1987459	501(c)(3)	50,000				100 Ideas campaign support
LINCUP 1167 Madison Ave SE Grand Rapids, MI 49507	38-3537915	501(c)(3)	41,000				Social Determinants of Health Management

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
The Source 1409 Buchanan SW Grand Rapids, MI 49507	20-4403571	501(c)(3)	40,986				Micro funds
Well House 600 Cass SE Grand Rapids, MI 49503	38-2779457	501(c)(3)	40,000				Food and Nutrition Education

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Family Futures 678 Front Ave NW Grand Rapids, MI 49504	38-2605028	501(c)(3)	37,000				Early Childhood development evaluation
National Kidney Foundation 1169 Oak Valley Drive NE Ann Arbor, MI 48108	38-1559941	501(c)(3)	35,000				Obesity Management and Physical Fitness

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Exalta Health 15 Andre St Grand Rapids, MI 49503	38-3273825	501(c)(3)	25,000				Medical Care Services
Grand Rapids African American Health Institute 515 Michigan NE Grand Rapids, MI 49503	06-1658200	501(c)(3)	20,000				Food & Health Education

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Urban Core Collective 745 Eastern Ave SE Grand Rapids, MI 49503	46-5227869	501(c)(3)	17,325				Community Building
Steepletown Neighborhood 671 Davis Ave NW Grand Rapids, MI 49504	38-3246215	501(c)(3)	15,088				Food and Nutrition Education



**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Degage Ministries 144 Division Ave S Grand Rapids, MI 49503	38-1912094	501(c)(3)	15,000				Medical & Food Support
Heartside Ministries 54 S Division Grand Rapids, MI 49503	38-2477760	501(c)(3)	15,000				Medical Care Services

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Grand Rapids Youth Commonwealth (DBA Boys & Girls Club) 235 Straight Ave NW Grand Rapids, MI 49504	38-0593958	501(c)(3)	8,000				Supplies
Salvation Army (DBA Kroc Center) 2500 South Division Grand Rapids, MI 49507	38-2699000	501(c)(3)	6,000				Obesity Management and Physical Fitness

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
Family Outreach Center Inc 1939 Division Ave Grand Rapids, MI 49507	38-2272711	501(c)(3)	5,000				Behavioral Health for the underserved

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No 1545-0047

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**  
▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

Employer identification number  
61-1740292

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
<input checked="" type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input checked="" type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input checked="" type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<b>b</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	<b>1b</b> Yes	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	<b>2</b> Yes	
<b>3</b> 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		
<input checked="" type="checkbox"/> Compensation committee		
<input checked="" type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input checked="" type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization		
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b> Yes	
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b> Yes	
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	<b>4c</b>	No
<b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
<b>a</b> The organization?	<b>5a</b>	No
<b>b</b> Any related organization? If "Yes," on line 5a or 5b, describe in Part III	<b>5b</b>	No
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
<b>a</b> The organization?	<b>6a</b>	No
<b>b</b> Any related organization? If "Yes," on line 6a or 6b, describe in Part III	<b>6b</b>	No
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	<b>7</b> Yes	
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued 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	<b>8</b>	No
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	



**Part III Supplemental Information**

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.

Return Reference	Explanation
Schedule J, Part I, Line 1a First-class or charter travel	The organization has provided first class travel and/or charter travel for certain executive employees and/or board members in limited situations. First class and/or charter travel is utilized when commercial air travel was not available for a destination, or not efficient due to schedules and/or connections, and also for bi-annual board retreat travel. In limited situations where first class travel was utilized, it was paid for as part of a corporate award airline mileage program at no additional cost to the organization. To the extent the benefit is deemed reportable, it is treated as taxable compensation in a 1099 or W-2 to the recipient.
Schedule J, Part I, Line 1a Tax indemnification and gross-up payments	Participants in the EMBA Program, upon graduation, take into income the forgiven loan amounts (upon meeting specific participation requirements). The payments may be grossed up to cover any additional tax due as a result. In the current year, it was discovered that a prior employer of certain individuals, now employed by Spectrum Health through integration, had not correctly taxed contributions to their retirement plans. While Spectrum Health was not responsible for the error, it has taken the necessary steps to correct it for the affected employees and as a result, grossed-up the correction amount included in their current year wages.
Schedule J, Part I, Line 1a Health or social club dues or initiation fees	The organization provided health club dues for seventeen executive employees. These amounts were treated as taxable compensation and included in Form W-2.
Schedule J, Part I, Line 3 Arrangement used to establish the top management official's compensation	See disclosure on Schedule O for Form 990, Part VI, Sec B, Line 15A.
Schedule J, Part I, Line 4a Severance or change-of-control payment	\$102,368 Julie Lepzinski \$22,980 Carole Montgomery \$84,573 Catherine Rybicki \$35,276 Judy Smith
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	\$ 43,329 Douglas Apple \$ 28,105 Brian Brassler \$754,676 Richard Breon \$ 77,950 Joan Budden \$ 48,206 Marc Chircop \$ 167,996 Robert Connors \$ 26,921 Kenneth Fawcett, JR \$ 95,889 Christina Freese Decker \$ 40,442 Steven Heacock \$ 29,510 William Jewell \$ 64,389 Mary Anne Jones \$ 73,867 Ronald Knaus \$ 36,811 Pauline Krywanski \$41,028 Jay Labine \$353,456 Julie Lepzinski \$32,220 Sheryl Lewis-Blake \$378,031 Thomas McGraw \$1,020,747 Carole Montgomery \$ 52,100 Patrick O'Hare \$ 16,418 Gwen Sandefur \$ 101,870 Randall Stasik \$27,894 Chad Tuttle \$ 27,576 Mary Kay Vandriel \$ 44,815 Douglas Welday SCHEDULE J, PART I, LINE 4B IS ANSWERED "YES" BECAUSE CERTAIN INDIVIDUALS, DO "PARTICIPATE IN" SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN(S). SOME INDIVIDUALS RECEIVED DISTRIBUTIONS DURING THE YEAR (AS REPORTED ON THIS LINE) WHEREAS OTHERS PARTICIPATED IN THE PLAN(S) 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. The nonqualified retirement plans are an industry standard and are subject to the funding requirements of nonqualified deferred compensation plans under ERISA and federal tax regulations.
Schedule J, Part I, Line 7 Non-fixed payments	SCHEDULE J, PART I, LINE 7, IS ANSWERED "YES" BECAUSE CERTAIN INDIVIDUALS, WHOSE SALARY AND BENEFITS ARE PAID BY THE REPORTING ORGANIZATION OR A RELATED ORGANIZATION, RECEIVED A NON-FIXED PAYMENT DURING THE YEAR. THE NON-FIXED PAYMENTS ARE INCLUDED IN SCHEDULE J, PART II, COLUMN C.

**Additional Data**

**Software ID:** 17005876  
**Software Version:** 2017v2.2  
**EIN:** 61-1740292  
**Name:** Spectrum Health System Group Return

**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(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 in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1Gwen Sandefur	(i)	572,146	144,051	35,914	265,800	80,175	1,098,086	16,418
See Schedule O	(ii)	0	0	0	0	0	0	0
1Randall Stasik	(i)	300,544	184,495	7,700	21,331	20,047	534,117	101,870
President, SHGM	(ii)	0	0	0	0	0	0	0
2Randall Kelley	(i)	267,470	67,299	10,084	46,706	51,963	443,522	0
President, SHL	(ii)	0	0	0	0	0	0	0
3Mary Kay Vandriel	(i)	274,531	104,911	4,308	55,266	49,334	488,350	27,576
President, SHBR & SHRC	(ii)	0	0	0	0	0	0	0
4Sheryl Lewis-Blake	(i)	276,996	101,536	4,411	64,619	52,839	500,401	32,220
President, SHP	(ii)	0	0	0	0	0	0	0
5Brian Brassler	(i)	310,545	112,818	3,819	88,071	57,872	573,125	28,105
See Schedule O	(ii)	0	0	0	0	0	0	0
6Christina Freese Decker	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	829,541	477,722	18,255	417,232	126,905	1,869,655	95,889
7Andrea Leslie	(i)	223,334	64,523	1,655	68,608	48,511	406,631	0
President, SHU & SHK	(ii)	0	0	0	0	0	0	0
8Ron Lewis	(i)	258,810	73,846	2,413	62,237	54,134	451,440	0
President, SHZ	(ii)	0	0	0	0	0	0	0
9Marc Chircop	(i)	440,058	175,132	27,406	155,381	78,010	875,987	48,206
See Schedule O	(ii)	0	0	0	0	0	0	0
10Douglas Welday	(i)	439,336	169,020	4,866	103,316	75,331	791,869	44,815
See Schedule O	(ii)	0	0	0	0	0	0	0
11Chad Tuttle	(i)	245,929	92,887	6,662	69,687	51,998	467,163	27,894
See Schedule O	(ii)	0	0	0	0	0	0	0
12Kevin Smith	(i)	186,769	40,018	732	10,541	19,061	257,121	0
See Schedule O	(ii)	0	0	0	0	0	0	0
13Karen Pakkala	(i)	183,063	39,175	10,819	13,685	7,080	253,822	0
See Schedule O	(ii)	0	0	0	0	0	0	0
14Jason Slaikou MD	(i)	499,985	50,335	14,634	16,200	28,628	609,782	0
See Schedule O	(ii)	0	0	0	0	0	0	0
15John Schuen MD	(i)	291,415	30,604	14,213	30,862	34,196	401,290	0
Vice Chair, SHMG	(ii)	0	0	0	0	0	0	0
16Brian Phillips	(i)	373,206	4,619	8,995	27,000	20,292	434,112	0
Treasurer, SHMG	(ii)	0	0	0	0	0	0	0
17Darryl Elmouchi MD	(i)	630,111	169,880	41,707	336,614	96,294	1,274,606	0
See Schedule O	(ii)	0	0	0	0	0	0	0
18Vicki Weaver	(i)	290,107	86,063	5,262	24,300	11,153	416,885	0
President, SHF	(ii)	0	0	0	0	0	0	0
19Joan A BUDDEN	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	759,509	388,976	20,431	341,372	108,462	1,618,750	77,950

<b>Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b>								
<b>(A) Name and Title</b>		<b>(B) Breakdown of W-2 and/or 1099-MISC compensation</b>			<b>(C) Retirement and other deferred compensation</b>	<b>(D) Nontaxable benefits</b>	<b>(E) Total of columns (B)(i)-(D)</b>	<b>(F) Compensation in column (B) reported as deferred on prior Form 990</b>
		<b>(i) Base Compensation</b>	<b>(ii) Bonus &amp; incentive compensation</b>	<b>(iii) Other reportable compensation</b>				
<b>21</b> David Krhovsky MD	(i)	367,539	104,990	7,586	18,900	65,238	564,253	0
See Schedule O	(ii)	0	0	0	0	0	0	0
<b>1</b> Patrick O'Hare	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	521,335	267,935	21,105	269,072	80,428	1,159,875	52,100
<b>2</b> Zane Knoer	(i)	168,776	70,650	543	12,940	13,646	266,555	0
Director, SHL	(ii)	0	0	0	0	0	0	0
<b>3</b> Allan Nelson MD	(i)	242,591	250	19,988	30,616	28,073	321,518	0
Director, SHL	(ii)	0	0	0	0	0	0	0
<b>4</b> Steven Heacock	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	410,203	211,671	32,300	183,320	68,845	906,339	40,442
<b>5</b> Patricia Hoepner	(i)	235,938	250	7,173	17,969	17,507	278,837	0
Director, SHRC	(ii)	0	0	0	0	0	0	0
<b>6</b> Lisa Price	(i)	365,196	250	6,151	16,200	18,888	406,685	0
Director, SHBR	(ii)	0	0	0	0	0	0	0
<b>7</b> Christopher Skinner MD	(i)	402,611	250	6,697	16,200	22,630	448,388	0
Director, SHBR - Part Year	(ii)	0	0	0	0	0	0	0
<b>8</b> David Ottenbaker MD	(i)	372,498	106,156	42,332	27,000	19,450	567,436	0
See Schedule O	(ii)	0	0	0	0	0	0	0
<b>9</b> Mary Anne Jones	(i)	0	0	0	0	0	0	0
Director, SHU & SHK	(ii)	424,719	202,086	35,904	122,008	84,906	869,623	64,390
<b>10</b> Judy Smith MD	(i)	446,427	120,079	62,557	24,300	22,030	675,393	0
Director, SHU & SHK - Part Year	(ii)	0	0	0	0	0	0	0
<b>11</b> Thomas Visser MD	(i)	426,362	250	8,022	24,300	24,300	483,234	0
Director, SHZ	(ii)	0	0	0	0	0	0	0
<b>12</b> Matthew Denenberg MD	(i)	345,654	70,858	20,999	20,250	41,617	499,378	0
See Schedule O	(ii)	0	0	0	0	0	0	0
<b>13</b> JAY LABINE	(i)	0	0	0	0	0	0	0
Director, SHCC	(ii)	423,191	158,897	2,221	108,428	67,307	760,044	41,028
<b>14</b> Stephanie Murray	(i)	99,570	22,432	4,471	6,188	27,124	159,785	0
See Schedule O	(ii)	0	0	0	0	0	0	0
<b>15</b> Simin Beg	(i)	241,160	24,585	15,224	18,709	22,132	321,810	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
<b>16</b> Lee Begrow DO	(i)	346,099	4,619	10,689	27,000	25,429	413,836	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
<b>17</b> Robert Fitzgerald MD	(i)	376,593	38,298	6,933	24,300	26,820	472,944	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
<b>18</b> Michael Harrison MD	(i)	471,456	121,910	44,811	27,000	35,576	700,753	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
<b>19</b> Melinda Johnson	(i)	366,308	54,161	6,979	20,250	23,242	470,940	0
Director, SHMG	(ii)	0	0	0	0	0	0	0



<b>Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b>								
<b>(A) Name and Title</b>		<b>(B) Breakdown of W-2 and/or 1099-MISC compensation</b>			<b>(C) Retirement and other deferred compensation</b>	<b>(D) Nontaxable benefits</b>	<b>(E) Total of columns (B)(i)-(D)</b>	<b>(F) Compensation in column (B) reported as deferred on prior Form 990</b>
		<b>(i) Base Compensation</b>	<b>(ii) Bonus &amp; incentive compensation</b>	<b>(iii) Other reportable compensation</b>				
<b>41</b> Leslie Jurecko MD Director, SHMG - Part Year	(i)	292,374	43,615	10,826	16,200	49,356	412,371	0
	(ii)	0	0	0	0	0	0	0
<b>1</b> Mary O'Callaghan Director, SHMG	(i)	245,450	24,447	9,324	27,490	1,027	307,738	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> Matthew Steensma MD Director, SHMG	(i)	543,064	250	7,187	16,200	24,684	591,385	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> Brett Zimmerman DO Director, SHMG	(i)	359,057	36,208	10,118	20,250	23,520	449,153	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> Richard Breon Director, SHF	(i)	0	0	0	0	0	0	0
	(ii)	1,334,907	1,697,653	46,405	420,003	218,300	3,717,268	754,676
<b>5</b> William Jewell Secretary, SHH	(i)	350,338	127,250	3,835	100,755	58,287	640,465	29,510
	(ii)	0	0	0	0	0	0	0
<b>6</b> Shelly Johnson Chief Operating Officer, SHGM	(i)	151,813	35,771	3,392	6,464	31,361	228,801	0
	(ii)	0	0	0	0	0	0	0
<b>7</b> John Sella Controller, SHGM	(i)	197,075	45,139	2,968	14,097	23,026	282,305	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> Kerri Nelson Controller, SHL	(i)	167,841	34,541	11,679	10,129	23,498	247,688	0
	(ii)	0	0	0	0	0	0	0
<b>9</b> Thomas Knoerl Controller, SHBR & SHRC	(i)	188,407	44,328	1,356	15,621	23,140	272,852	0
	(ii)	0	0	0	0	0	0	0
<b>10</b> Catherine Rybicki Chief Operating Officer, SHBR & SHRC - Part Year	(i)	62,353	0	117,941	2,734	8,642	191,670	0
	(ii)	0	0	0	0	0	0	0
<b>11</b> Michael King Controller, SHP	(i)	108,456	12,242	378	4,984	28,247	154,307	0
	(ii)	0	0	0	0	0	0	0
<b>12</b> Carla Neil Chief Operating Officer, SHP	(i)	181,016	41,981	2,603	15,079	2,672	243,351	0
	(ii)	0	0	0	0	0	0	0
<b>13</b> Ryan Johnson Controller, SHU & SHK	(i)	157,801	37,018	8,899	9,461	21,989	235,168	0
	(ii)	0	0	0	0	0	0	0
<b>14</b> Priscilla Mahar Chief Operating Officer, SHU & SHK	(i)	167,323	39,604	4,234	15,645	16,171	242,977	0
	(ii)	0	0	0	0	0	0	0
<b>15</b> Joseph Klesney Chief Operating Officer, SHZ	(i)	143,950	33,999	986	8,135	22,272	209,342	0
	(ii)	0	0	0	0	0	0	0
<b>16</b> Ryan Powers Controller, SHZ	(i)	148,999	34,742	879	8,455	21,047	214,122	0
	(ii)	0	0	0	0	0	0	0
<b>17</b> Martha Boonstra Secretary, SHMG	(i)	252,328	47,004	6,428	14,245	19,227	339,232	0
	(ii)	0	0	0	0	0	0	0
<b>18</b> Julie Lepzinski SVP, Chief Operating Officer, SHMG - Part Year	(i)	272,948	455,489	440,449	94,911	60,513	1,324,310	353,456
	(ii)	0	0	0	0	0	0	0
<b>19</b> Robert Connors President, HDVCH, SHH	(i)	523,363	314,580	9,924	21,600	17,292	886,759	167,996
	(ii)	0	0	0	0	0	0	0

(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 in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>61</b> Carole Montgomery VP, Clinical Integrated Pathways, SHMG - Part Year	(i)	365,744	1,131,078	1,021,584	102,695	68,925	2,690,026	1,020,747
	(ii)	0	0	0	0	0	0	0
<b>1</b> Konstantin Elisevich VP, Dept Chief, Neurosciences	(i)	986,393	246,785	13,208	24,300	22,157	1,292,843	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> Marcus Haw Dept Chief, HDVCH Cardiothorac, SHH	(i)	991,016	100,000	20,994	24,300	27,689	1,163,999	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> Peter Jebson VP, Dept Chief, Orthopaedics, SHMG	(i)	816,686	204,177	8,022	20,250	19,228	1,068,363	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> Todd Vitaz MD Division Chief, Neurosurgery, SHMG	(i)	910,862	45,995	8,960	20,250	30,476	1,016,543	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> James Davidson See Schedule O	(i)	245,543	56,313	5,778	20,099	19,000	346,733	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> Ronald Knaus See Schedule O	(i)	0	0	0	0	0	0	0
	(ii)	625,576	338,970	28,908	459,537	111,083	1,564,074	73,867
<b>7</b> Douglas Apple MD Former Interim President, SHMG	(i)	480,342	186,176	3,116	148,633	74,609	892,876	43,329
	(ii)	0	0	0	0	0	0	0
<b>8</b> Kenneth Fawcett Jr MD See Schedule O	(i)	267,357	106,604	10,028	45,931	62,302	492,222	26,921
	(ii)	0	0	0	0	0	0	0
<b>9</b> Gregory Gadbois MD Former Chair, SHMG	(i)	0	0	0	0	0	0	0
	(ii)	277,987	72,497	1,162	18,900	24,460	395,006	0
<b>10</b> Pauline Krywanski Former SVP, Finance, SHMG	(i)	7,558	111,811	73,824	0	0	193,193	36,811
	(ii)	0	0	0	0	0	0	0
<b>11</b> M Ashraf Mansour MD Former Vice Chair, SHMG	(i)	629,630	159,204	13,124	27,000	16,947	845,905	0
	(ii)	0	0	0	0	0	0	0
<b>12</b> Thomas Mcgraw Former Secretary, SHMG	(i)	0	0	0	0	0	0	0
	(ii)	188,579	470,009	12,664	79,227	59,306	809,785	378,031
<b>13</b> Joseph Scallen See Schedule O	(i)	163,566	27,000	54,064	12,846	164	257,640	0
	(ii)	0	0	0	0	0	0	0
<b>14</b> James Tucci MD Former President, SHMG	(i)	213,948	125	25,378	18,066	24,881	282,398	0
	(ii)	0	0	0	0	0	0	0
<b>15</b> Seth Wolk MD Former President, SHMG	(i)	0	0	0	0	0	0	0
	(ii)	793,044	343,609	23,955	337,281	122,350	1,620,239	0

**Schedule K (Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

OMB No 1545-0047

**2017**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**  
 ▶ **Attach to Form 990.**  
 ▶ **Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

**Employer identification number**  
61-1740292

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
<b>A</b> Kent Hospital Finance Authority (2011AB)	38-2350002	490580DQ7	06-22-2011	212,859,639	2005B & 2008B1 Revenue Refunding Bonds		X		X		X
<b>B</b> Kent Hospital Finance Authority (2011C)	38-2350002	490580ED5	11-09-2011	75,511,075	2008B2 Revenue Refunding Bonds		X		X	X	
<b>C</b> Kent Hospital Finance Authority (2008C)	38-2350002	490580CY1	09-09-2008	67,200,000	1998B Refunding Bond		X		X	X	
<b>D</b> Kent Hospital Finance Authority (2012AB)	38-2350002	000000000	01-17-2012	112,980,000	2008A1 & 2008B2 Revenue Refunding Bonds		X		X		X

**Part II Proceeds**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>1</b> Amount of bonds retired . . . . .	35,880,424	0	25,000,000	56,490,000
<b>2</b> Amount of bonds legally defeased . . . . .	0	0	0	0
<b>3</b> Total proceeds of issue . . . . .	212,859,639	75,511,075	67,200,000	112,980,000
<b>4</b> Gross proceeds in reserve funds . . . . .	0	0	0	0
<b>5</b> Capitalized interest from proceeds . . . . .	0	0	0	0
<b>6</b> Proceeds in refunding escrows . . . . .	0	0	0	0
<b>7</b> Issuance costs from proceeds . . . . .	1,359,065	836,075	0	255,000
<b>8</b> Credit enhancement from proceeds . . . . .	0	0	0	0
<b>9</b> Working capital expenditures from proceeds . . . . .	0	0	0	0
<b>10</b> Capital expenditures from proceeds . . . . .	50,000,574	0	0	0
<b>11</b> Other spent proceeds . . . . .	161,500,000	74,675,000	67,200,000	112,725,000
<b>12</b> Other unspent proceeds . . . . .	0	0	0	0
<b>13</b> Year of substantial completion . . . . .	2011	2011	2008	2012
	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>14</b> Were the bonds issued as part of a current refunding issue? . . . . .	X		X	
<b>15</b> Were the bonds issued as part of an advance refunding issue? . . . . .		X		X
<b>16</b> Has the final allocation of proceeds been made? . . . . .	X		X	
<b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X	

**Part III Private Business Use**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X		X		X		X
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X		X		X		X

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	X		X		X		X	
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X		X	
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	X		X		X		X	
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X		X		X		X	
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X		X		X		X
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	X		X		X		X	

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X		X		X
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .								
<b>b</b> Exception to rebate? . . . . .								
<b>c</b> No rebate due? . . . . .	X		X		X		X	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .	X			X	X		X	
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X		X		X		X	

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X		X	

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
Schedule K, Part I Tax Exempt Bonds	BONDS ARE ISSUED ON BEHALF OF AN OBLIGATED GROUP AND DESIGNATED AFFILIATES UNDER the 1998 Master Trust Indenture (MTI) ALL OBLIGATED GROUP MEMBERS AND/OR DESIGNATED AFFILIATES ARE PART OF THE SAME HEALTH SYSTEM AND ARE TAX-EXEMPT 501(C)(3) CHARITABLE ORGANIZATIONS THE 2017 BOND IS ATTRIBUTABLE TO ONE LEGAL ENTITY WITHIN THE OBLIGATED GROUP AND/OR DESIGNATED AFFILIATES *SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) THE 2015a BOND IS ATTRIBUTABLE TO ONE LEGAL ENTITY WITHIN THE OBLIGATED GROUP AND/OR DESIGNATED AFFILIATES *SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) THE 2014AB BOND IS ATTRIBUTABLE TO THREE LEGAL ENTITIES WITHIN THE OBLIGATED GROUP AND/OR DESIGNATED AFFILIATES *SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) *NEWAYGO COUNTY GENERAL HOSPITAL ASSOCIATION (EIN 38-1359517) *ZEELAND COMMUNITY HOSPITAL (EIN 38-1411184) THE 2012AB BOND IS ATTRIBUTABLE TO ONE LEGAL ENTITY WITHIN THE OBLIGATED GROUP AND/OR DESIGNATED AFFILIATES * SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) THE 2011C BOND IS ATTRIBUTABLE TO TWO LEGAL ENTITIES WITHIN THE OBLIGATED GROUP AND/OR DESIGNATED AFFILIATES * SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) * SPECTRUM HEALTH UNITED (EIN 38-1358412) THE 2011AB BOND IS ATTRIBUTABLE TO ONE LEGAL ENTITY WITHIN THE OBLIGATED GROUP AND/OR DESIGNATED AFFILIATES * SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) THE 2008C BOND IS ATTRIBUTABLE TO FOUR LEGAL ENTITIES WITHIN THE OBLIGATED GROUP AND/OR DESIGNATED AFFILIATES * SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) * SPECTRUM HEALTH CONTINUING CARE CENTER (EIN 38-2415333) * SPECTRUM HEALTH CONTINUING CARE (EIN 38-3242232) * SPECTRUM HEALTH WORTH SERVICES (EIN 38-2786617) THE 2008AB BOND IS ATTRIBUTABLE TO ONE LEGAL ENTITY WITHIN THE OBLIGATED GROUP AND/OR DESIGNATED AFFILIATES * SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) THE 2003 HELP LOAN IS ATTRIBUTABLE TO ONE LEGAL ENTITY *PENNOCK HOSPITAL (EIN 38-1360562) THE 2006 HELP LOAN IS ATTRIBUTABLE TO ONE LEGAL ENTITY *PENNOCK HOSPITAL (EIN 38-1360562) THE 2011 HELP LOAN IS ATTRIBUTABLE TO ONE LEGAL ENTITY *PENNOCK HOSPITAL (EIN 38-1360562) THE 2013 HELP LOAN IS ATTRIBUTABLE TO ONE LEGAL ENTITY *PENNOCK HOSPITAL (EIN 38-1360562)

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part I Tax Exempt Bonds	The Mason County Hospital Finance Authority 2012A and 2012B Bonds are Attributable to One Legal Entity *Memorial Medical Center of West Michigan (EIN 38-1359266) The Mason County Hospital Finance Authority 2012B Bonds were converted from taxable to tax-exempt bonds on August 14, 2014

Return Reference	Explanation
Schedule K, Part I, Column (i) Pooled Financing Arrangement	<p>THE MICHIGAN STATE HOSPITAL FINANCE AUTHORITY (MSHFA) WAS CREATED BY ACT 38 OF 1969, HOSPITAL FINANCE AUTHORITY ACT FOR THE PURPOSE OF MAKING LOANS TO HEALTHCARE ORGANIZATIONS IN MICHIGAN MSHFA OFFERS HEALTHCARE EQUIPMENT LOAN PROGRAM (HELP) BOND ISSUES WHICH ARE POOLED LOANS OFFERING ASSISTANCE TO BOTH LARGE INTEGRATED HEALTH DELIVERY SYSTEMS AND A BROAD RANGE OF SMALLER HEALTHCARE PROVIDERS THE HELP PARTICIPANTS SHARE THE COSTS OF ISSUANCE AND ADMINISTRATIVE FEES AMONG MULTIPLE BORROWERS IN A SINGLE BOND ISSUE THE AMOUNTS REPORTED ON LINE 1(E) REPRESENT THE ENTIRE BOND ISSUE, WHILE THE AMOUNTS IN PART II, LINE 3 RELATE TO THE PORTION OF THE BONDS ALLOCATED TO PENNOCK HOSPITAL ANY DIFFERENCE BETWEEN THESE LINES REPRESENTS THE AMOUNT OF BOND PROCEEDS REPORTED ON SCHEDULE K OF OTHER UNAFFILIATED HEALTHCARE PROVIDERS POOLED FINANCING FOR THE HELP LOANS APPLIES TO THE FOLLOWING BONDS MICHIGAN STATE HOSPITAL FINANCE AUTHORITY (2003 HELP LOAN) MICHIGAN STATE HOSPITAL FINANCE AUTHORITY (2006 HELP LOAN) MICHIGAN FINANCE AUTHORITY (2011 HELP LOAN) MICHIGAN FINANCE AUTHORITY (2013 HELP LOAN)</p>

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN A	Issuer name Kent Hospital Finance Authority (2011AB) The calculation for computing no rebate due was performed on 08/13/2012



<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN B	Issuer name Kent Hospital Finance Authority (2011C) The calculation for computing no rebate due was performed on 08/13/2012

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN C	Issuer name Kent Hospital Finance Authority (2008C) The calculation for computing no rebate due was performed on 07/15/2009

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN D	Issuer name Kent Hospital Finance Authority (2012AB) The calculation for computing no rebate due was performed on 08/13/2012

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN A	Issuer name Kent Hospital Finance Authority (2008A & 2008B) The calculation for computing no rebate due was performed on 07/15/2009

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN B	Issuer name Mason County Hospital Finance Authority (2012A) The calculation for computing no rebate due was performed on 03/09/2015

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN C	Issuer name Kent Hospital Finance Authority (2014AB) The calculation for computing no rebate due was performed on 06/18/2014

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN D	Issuer name Mason County Hospital Finance Authority (2012B) The calculation for computing no rebate due was performed on 03/09/2015

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN A	Issuer name Kent Hospital Finance Authority (2015A) The calculation for computing no rebate due was performed on 06/03/2015



<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN B	Issuer name Michigan State Hospital Finance Authority (2003 Loan Help) The calculation for computing no rebate due was performed on 12/10/2003

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN C	Issuer name Michigan State Hospital Finance Authority (2006 Loan Help) The calculation for computing no rebate due was performed on 08/29/2007

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN D	Issuer name Michigan Finance Authority (2011 Help Loan) The calculation for computing no rebate due was performed on 06/29/2011

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN A	Issuer name Michigan Finance Authority (2013 Help) The calculation for computing no rebate due was performed on 10/10/2013

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c COLUMN B	Issuer name Kent Hospital Finance Authority (2017A) The calculation for computing no rebate due was performed on 12/22/2017

**Schedule K (Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

OMB No 1545-0047

**2017**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**  
 ▶ **Attach to Form 990.**  
 ▶ **Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

Employer identification number  
61-1740292

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	Kent Hospital Finance Authority (2008A & 2008B)	38-2350002	490580CW5	04-15-2008	471,211,001	2001B, 2007A & 2007B Refunding Bond		X		X		X
<b>B</b>	Mason County Hospital Finance Authority (2012A)	38-6004870	000000000	06-15-2012	10,000,000	Revenue and Refunding Bonds (2012A)		X		X		X
<b>C</b>	Kent Hospital Finance Authority (2014AB)	38-2350002	000000000	01-15-2014	111,850,000	2008A2 ZCH 2010 Gerber 2002&2007 Revenue Refunding Bonds		X		X	X	
<b>D</b>	Mason County Hospital Finance Authority (2012B)	38-6004870	000000000	08-14-2014	8,475,000	2012B Revenue Bond		X		X		X

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .	421,211,001		1,915,000		7,795,000		1,595,000	
<b>2</b>	Amount of bonds legally defeased . . . . .	0		0		0		0	
<b>3</b>	Total proceeds of issue . . . . .	471,211,001		10,000,000		111,850,000		8,475,000	
<b>4</b>	Gross proceeds in reserve funds . . . . .	0		0		0		0	
<b>5</b>	Capitalized interest from proceeds . . . . .	13,556,465		0		0		0	
<b>6</b>	Proceeds in refunding escrows . . . . .	0		0		0		0	
<b>7</b>	Issuance costs from proceeds . . . . .	2,528,820		193,251		245,000		0	
<b>8</b>	Credit enhancement from proceeds . . . . .	0		0		0		0	
<b>9</b>	Working capital expenditures from proceeds . . . . .	0		0		0		0	
<b>10</b>	Capital expenditures from proceeds . . . . .	0		6,355,082		0		8,475,000	
<b>11</b>	Other spent proceeds . . . . .	455,125,716		3,451,667		111,605,000		0	
<b>12</b>	Other unspent proceeds . . . . .	0		0		0		0	
<b>13</b>	Year of substantial completion . . . . .	2008		2013		2014		2014	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a current refunding issue? . . . . .	X		X		X		X	
<b>15</b>	Were the bonds issued as part of an advance refunding issue? . . . . .		X		X		X		X
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	X		X		X		X	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X		X		X	

**Part III Private Business Use**

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b>	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X		X		X		X
<b>2</b>	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X		X	X			X

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	X		X		X		X	
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X		X	
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	X		X		X		X	
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X		X		X		X	
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 1 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 1 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X		X		X		X
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	X		X		X		X	

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X		X		X
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .								
<b>b</b> Exception to rebate? . . . . .								
<b>c</b> No rebate due? . . . . .	X		X		X		X	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .	X		X		X		X	
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of GIC . . . . .							0 %	
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X		X		X		X	

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X		X	

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).



**Schedule K  
(Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**  
▶ **Attach to Form 990.**  
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Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

**Employer identification number**  
61-1740292

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
<b>A</b> Kent Hospital Finance Authority (2015A)	38-2350002	490580EG8	01-13-2015	78,400,000	Revenue Refunding Bonds		X		X		X
<b>B</b> Michigan State Hospital Finance Authority (2003 Loan Help)	38-2889417	59465E5V1	12-10-2003	13,400,000	Healthcare Equipment		X		X	X	
<b>C</b> Michigan State Hospital Finance Authority (2006 Loan Help)	38-2889417	59465HGG5	08-29-2007	7,500,000	Healthcare Equipment		X		X	X	
<b>D</b> Michigan Finance Authority (2011 Help Loan)	80-0596186	59447PFB2	06-29-2011	5,750,000	Healthcare Equipment		X		X	X	

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .	0		4,051,251		2,587,005		2,480,977	
<b>2</b>	Amount of bonds legally defeased . . . . .	0		0		0		0	
<b>3</b>	Total proceeds of issue . . . . .	78,400,000		4,300,000		3,031,165		4,171,549	
<b>4</b>	Gross proceeds in reserve funds . . . . .	0		0		0		0	
<b>5</b>	Capitalized interest from proceeds . . . . .	0		0		0		0	
<b>6</b>	Proceeds in refunding escrows . . . . .	0		0		0		0	
<b>7</b>	Issuance costs from proceeds . . . . .	880,000		51,122		36,037		66,804	
<b>8</b>	Credit enhancement from proceeds . . . . .	0		0		0		0	
<b>9</b>	Working capital expenditures from proceeds . . . . .	0		0		0		0	
<b>10</b>	Capital expenditures from proceeds . . . . .	0		4,248,878		2,995,127		4,104,745	
<b>11</b>	Other spent proceeds . . . . .	77,520,000		0		0		0	
<b>12</b>	Other unspent proceeds . . . . .	0		0		0		0	
<b>13</b>	Year of substantial completion . . . . .	2015		2003		2008		2012	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a current refunding issue? . . . . .	X			X		X		X
<b>15</b>	Were the bonds issued as part of an advance refunding issue? . . . . .		X		X		X		X
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	X		X		X		X	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X		X		X	

**Part III Private Business Use**

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b>	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X		X		X		X
<b>2</b>	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X		X		X		X

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	X		X		X		X	
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X		X	
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	X		X		X		X	
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X		X		X		X	
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %		0 %		0 %
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %		0 %		0 %
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X		X		X		X
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	X		X		X		X	

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X		X		X
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .								
<b>b</b> Exception to rebate? . . . . .								
<b>c</b> No rebate due? . . . . .	X		X		X		X	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .	X		X		X		X	
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of GIC . . . . .	0 %							
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X		X		X		X	

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X		X	

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

**Schedule K  
(Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

**Employer identification number**

61-1740292

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
<b>A</b> Michigan Finance Authority (2013 Help)	80-0596186	59447PXP1	10-10-2013	13,700,000	Healthcare equipment		X		X	X	
<b>B</b> Kent Hospital Finance Authority (2017A)	38-2350002	000000000	12-22-2017	56,490,000	Revenue Refunding Bonds (2012B)		X		X		X

**Part II Proceeds**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Amount of bonds retired . . . . .		2,933,625		0				
<b>2</b> Amount of bonds legally defeased . . . . .		0		0				
<b>3</b> Total proceeds of issue . . . . .		6,500,000		56,490,000				
<b>4</b> Gross proceeds in reserve funds . . . . .		0		0				
<b>5</b> Capitalized interest from proceeds . . . . .		0		0				
<b>6</b> Proceeds in refunding escrows . . . . .		0		0				
<b>7</b> Issuance costs from proceeds . . . . .		77,278		0				
<b>8</b> Credit enhancement from proceeds . . . . .		0		0				
<b>9</b> Working capital expenditures from proceeds . . . . .		0		0				
<b>10</b> Capital expenditures from proceeds . . . . .		6,422,722		0				
<b>11</b> Other spent proceeds . . . . .		0		56,490,000				
<b>12</b> Other unspent proceeds . . . . .		0		0				
<b>13</b> Year of substantial completion . . . . .	2014		2017					
	Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b> Were the bonds issued as part of a current refunding issue? . . . . .		X	X					
<b>15</b> Were the bonds issued as part of an advance refunding issue? . . . . .		X		X				
<b>16</b> Has the final allocation of proceeds been made? . . . . .	X		X					
<b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X					

**Part III Private Business Use**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X		X				
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X		X				

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	X		X					
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X					
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	X		X					
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X		X					
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		0 %		0 %				
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶		0 %		0 %				
<b>6</b> Total of lines 4 and 5 . . . . .		0 %		0 %				
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X		X				
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X				
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	X		X					

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X				
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .								
<b>b</b> Exception to rebate? . . . . .								
<b>c</b> No rebate due? . . . . .	X		X					
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .	X		X					
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X				
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X		X					

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X					

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

**Schedule L**  
(Form 990 or 990-EZ)

**Transactions with Interested Persons**

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
 ▶ **Attach to Form 990 or Form 990-EZ.**  
 ▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

**Employer identification number**  
61-1740292

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_

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

**Part II Loans to and/or From Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

**Part III Grants or Assistance Benefiting Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 44, 48b

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
Schedule L, Part V SHZ FAMILY RELATIONSHIPS WITH INTERESTED PERSONS	MR STAN KONYNENBELT, A MEMBER OF SHZ'S BOARD OF DIRECTORS, HAS A SIBLING THAT IS EMPLOYED BY SHZ (PART IV, LINE 5) MR KURT WASSINK, A MEMBER OF SHZ'S BOARD OF DIRECTORS, HAS A SISTER-IN-LAW THAT IS EMPLOYED BY SHZ (PART IV, LINE 13)
Schedule L, Part V SHU FAMILY RELATIONSHIPS WITH INTERESTED PERSONS	MR RYAN JOHNSON, AN OFFICER OF SHU, HAS A SPOUSE THAT IS EMPLOYED BY SHU (PART IV, LINE 12) MS PRISCILLA MAHAR, AN OFFICER OF SHU, HAS A SISTER-IN-LAW THAT IS EMPLOYED BY SHU (PART IV, LINE 10)
Schedule L, Part V SHGM FAMILY RELATIONSHIPS WITH INTERESTED PERSONS	MR WILLIAM LEAVER, A MEMBER OF SHGM'S BOARD OF DIRECTORS, HAS A SISTER-IN-LAW THAT IS EMPLOYED BY SHGM (PART IV, LINE 9) MS MELISSA MILLER, A MEMBER OF SHGM'S BOARD OF DIRECTORS, HAS A SISTER-IN-LAW THAT IS EMPLOYED BY SHGM (PART IV, LINE 11)
Schedule L, Part V SHF BUSINESS RELATIONSHIPS WITH INTERESTED PERSONS	MS MARIA DEVOS, A MEMBER OF SHF'S BOARD OF DIRECTORS, HAS AN INDIRECT OWNERSHIP INTEREST IN A TAXABLE ENTITY THAT HAS A BUSINESS RELATIONSHIP WITH SHF (PART IV, LINE 2)
Schedule L, Part V SHMG FAMILY RELATIONSHIPS WITH INTERESTED PERSONS	MS MARY O'CALLAGHAN, A MEMBER OF THE SHMG BOARD OF DIRECTORS, HAS A SPOUSE THAT IS EMPLOYED BY SHMG (PART IV, LINE 3) MR BRIAN PHILLIPS, AN OFFICER AND MEMBER OF THE SHMG BOARD OF DIRECTORS, HAS A SPOUSE THAT IS EMPLOYED BY SHMG (PART IV, LINE 4) MS MELINDA JOHNSON, A MEMBER OF THE SHMG BOARD OF DIRECTORS, HAS A FATHER-IN-LAW THAT IS EMPLOYED BY SHMG (PART IV, LINE 1) MR MATTHEW STEENSMA, A MEMBER OF THE SHMG BOARD OF DIRECTORS, HAS A SPOUSE THAT IS EMPLOYED BY SHMG (PART IV, LINE 6)
Schedule L, Part V SHL BUSINESS AND FAMILY RELATIONSHIPS WITH INTERESTED PERSONS	MS LINDA CRONENWETT, A MEMBER OF SHL'S BOARD OF DIRECTORS, HAS A SPOUSE THAT IS EMPLOYED BY SHL (PART IV, LINE 7)
Schedule L, Part V SHRC FAMILY RELATIONSHIPS WITH INTERESTED PERSONS	MR THOMAS KNOERL, AN OFFICER OF SHRC, HAS A SON THAT IS EMPLOYED BY SHRC (PART IV, LINE 14)
Schedule L, Part V SHH BUSINESS RELATIONSHIPS WITH INTERESTED PERSONS	MR WILLIAM JEWELL, AN OFFICER OF SHH, HAS A SON-IN-LAW THAT IS EMPLOYED BY SHH (PART IV, LINE 8) MR BRIAN BRASSER, AN OFFICER OF SHH, HAS A STEP-DAUGHTER THAT IS EMPLOYED BY SHH (PART IV, LINE 15)



# Additional Data

**Software ID:** 17005876

**Software Version:** 2017v2.2

**EIN:** 61-1740292

**Name:** Spectrum Health System Group Return

## Form 990, Schedule L, Part II - Loans to and from Interested Persons

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
DARRYL ELMOUCHI	OFFICER, SHMG	TUITION ASSISTANCE		X	84,600	28,354		No		No	Yes	
JASON SLAIKEU	OFFICER, SHMG	TUITION ASSISTANCE		X	27,000	8,756		No		No	Yes	
LESLIE JURECKO	DIRECTOR, SHMG - PART YEAR	TUITION ASSISTANCE		X	27,000	18,383		No		No	Yes	
BRETT ZIMMERMAN	DIRECTOR, SHMG	TUITION ASSISTANCE		X	27,000	18,383		No		No	Yes	
SIMIN BEG	DIRECTOR, SHMG	TUITION ASSISTANCE		X	27,000	8,756		No		No	Yes	
RYAN JOHNSON	OFFICER, SHU/SHK	TUITION ASSISTANCE		X	27,000	27,212		No		No	Yes	
GREG GADBOIS	FORMER OFFICER, SHMG	TUITION ASSISTANCE		X	27,000	27,212		No		No	Yes	
ROBERT FITZGERALD MD	DIRECTOR, SHMG	TUITION ASSISTANCE		X	27,000	27,212		No		No	Yes	
MARTHA BOONSTRA	OFFICER, SHMG	TUITION ASSISTANCE		X	27,000	27,212		No		No	Yes	

**Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons**

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) STEPHEN RECHNER	FAMILY	439,960	SHMG-SEE SCH L, PART V		No
(1) AMWAY HOTEL CORPORATION	BUSINESS	277,993	SHF-SEE SCH L, PART V		No

**Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons**

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(3) TIMOTHY O'CALLAGHAN	FAMILY	237,044	SHMG-SEE SCH L, PART V		No
(1) SUSAN PHILLIPS	FAMILY	146,708	SHMG-SEE SCH L, PART V		No

**Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons**

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(5) MARLENE HOLSTINE	FAMILY	129,493	SHZ-SEE SCH L, PART V		No
(1) MARKA STEENSMA	FAMILY	115,513	SHMG-SEE SCH L, PART V		No

**Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons**

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(7) SHIRLEY TULLER	FAMILY	84,101	SHL-See Sch L, Part V		No
(1) SAMUEL BOLAND	FAMILY	68,729	SHH-SEE SCH L, PART V		No

**Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons**

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(9) MICHELLE PETZ	FAMILY	65,510	SHGM-SEE SCH L, PART V		No
(1) MARGARET MAHAR	FAMILY	52,958	SHU-SEE SCH L, PART V		No

**Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons**

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(11) JENA LEE ZEERIP	FAMILY	52,317	SHGM-SEE SCH L, PART V		No
(1) KELLY JOHNSON	FAMILY	40,127	SHU-SEE SCH L, PART V		No

**Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons**

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(13) TARA ANAMA	FAMILY	35,387	SHZ-SEE SCH L, PART V		No
(1) THOMAS KNOERL II	FAMILY	24,330	SHRC-SEE SCH L, PART V		No



**Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons**

<b>(a)</b> Name of interested person	<b>(b)</b> Relationship between interested person and the organization	<b>(c)</b> Amount of transaction	<b>(d)</b> Description of transaction	<b>(e)</b> Sharing of organization's revenues?	
				<b>Yes</b>	<b>No</b>
(15) JORDAN MACNICOL	FAMILY	12,101	SHH-SEE SCH L, PART V		No

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2017**

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

▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

Employer identification number  
61-1740292

**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
<b>1</b> Art—Works of art . . . . .	X	14	1,889	Market value
<b>2</b> Art—Historical treasures . . . . .				
<b>3</b> Art—Fractional interests . . . . .				
<b>4</b> Books and publications . . . . .	X		19,165	Market value
<b>5</b> Clothing and household goods . . . . .	X		68,818	Market value
<b>6</b> Cars and other vehicles . . . . .				
<b>7</b> Boats and planes . . . . .				
<b>8</b> Intellectual property . . . . .				
<b>9</b> Securities—Publicly traded . . . . .				
<b>10</b> Securities—Closely held stock . . . . .				
<b>11</b> Securities—Partnership, LLC, or trust interests . . . . .				
<b>12</b> Securities—Miscellaneous . . . . .				
<b>13</b> Qualified conservation contribution—Historic structures . . . . .				
<b>14</b> Qualified conservation contribution—Other . . . . .				
<b>15</b> Real estate—Residential . . . . .				
<b>16</b> Real estate—Commercial . . . . .				
<b>17</b> Real estate—Other . . . . .				
<b>18</b> Collectibles . . . . .	X	12	10,417	Market value
<b>19</b> Food inventory . . . . .	X	23	3,318	Market value
<b>20</b> Drugs and medical supplies . . . . .				
<b>21</b> Taxidermy . . . . .				
<b>22</b> Historical artifacts . . . . .				
<b>23</b> Scientific specimens . . . . .				
<b>24</b> Archeological artifacts . . . . .				
<b>25</b> Other ▶ (Certificates/Events)	X	271	94,139	Market value
<b>26</b> Other ▶ (Various)	X	137	70,437	Market value
<b>27</b> Other ▶ ( )				
<b>28</b> Other ▶ ( )				

**29** Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

	Yes	No
<b>30a</b> During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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?		No
<b>b</b> If "Yes," describe the arrangement in Part II		
<b>31</b> Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
<b>32a</b> Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
<b>b</b> If "Yes," describe in Part II		
<b>33</b> 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.**

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.

Return Reference	Explanation
Schedule M, Part I Explanations of reporting method for number of contributions	Art - Works of art - Number of Contributions Collectibles - Number of Contributions Food inventory - Number of Contributions Other - Certificates/Events Number of Contributions - Certificates etc Other - Various Number of Contributions

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2017**

**Open to Public Inspection**

**Employer identification number**

61-1740292

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>Form 990, Part III, Line 4a SPECTRUM HEALTH HOSPITAL GROUP, CONTINUED</p>	<p>SPECTRUM HEALTH HOSPITAL GROUP SPECTRUM HEALTH HOSPITALS - GRAND RAPIDS ("SHH") CONSISTS OF BLODGETT HOSPITAL &amp; BUTTERWORTH HOSPITAL (THE CAMPUS WHICH INCLUDES THE HELEN DEVOS CHILDREN'S HOSPITAL, THE FRED AND LENA MEIJER HEART CENTER, AND THE LEMMEN- HOLTON CANCER PAVILION) WITH APPROXIMATELY 1,211 LICENSED BEDS COMBINED THE HOSPITALS ARE ACUTE CARE INPATIENT FACILITIES WHICH INCLUDE SPECIALTY CRITICAL CARE UNITS &amp; OUTPATIENT SERVICES BUTTERWORTH IS THE ONLY LEVEL I TRAUMA CENTER IN WEST MICHIGAN BLODGETT IS HOME TO THE CENTER FOR ACUTE REHABILITATION, A 42-BED INPATIENT FACILITY HELPING PATIENTS REGAIN INDEPENDENCE HELEN DEVOS CHILDREN'S HOSPITAL IS MICHIGAN'S LARGEST NEONATAL CENTER, CARING FOR MORE THAN 1,400 CRITICALLY ILL AND PREMATURE BABIES ANNUALLY THE FRED AND LENA MEIJER HEART CENTER IS A LEADER IN HEART AND VASCULAR CARE IN THE REGION, STATE, AND NATION LEMMEN-HOLTON CANCER PAVILION IS THE LARGEST CANCER SERVICES PROVIDER IN THE REGION TOGETHER THESE RESOURCES PROVIDE A COORDINATED CONTINUUM OF HEALTH CARE SERVICES TO THE CITIZENS OF WEST MICHIGAN AND TREAT ALL PATIENTS REGARDLESS OF THEIR ABILITY TO PAY NOTABLE HIGHLIGHTS FOR THE YEAR INCLUDE - FOR THE SIXTH TIME, SPECTRUM HEALTH WAS NAMED ONE OF THE NATION'S 15 TOP HEALTH SYSTEMS-AND IN THE TOP FIVE AMONG THE LARGEST HEALTH SYSTEMS-IN 2017 BY TRUVEN HEALTH ANALYTICS - HELEN DEVOS CHILDREN'S HOSPITAL WAS NAMED ONE OF U.S. NEWS &amp; WORLD REPORT'S 2018-19 BEST CHILDREN'S HOSPITALS IN SIX PEDIATRIC SPECIALTIES CANCER, NEPHROLOGY, CARDIOLOGY &amp; HEART SURGERY, ORTHOPEDICS, PULMONOLOGY AND UROLOGY THIS WAS THE SIXTH CONSECUTIVE YEAR HELEN DEVOS CHILDREN'S HOSPITAL WAS RECOGNIZED -HELEN DEVOS CHILDREN'S HOSPITAL CONGENITAL HEART CENTER EARNED A DISTINGUISHED THREE-STAR RATING FROM THE SOCIETY OF THORACIC SURGEONS FOR PATIENT CARE AND OUTCOMES THE THREE-STAR RATING, WHICH DENOTES THE HIGHEST CATEGORY OF QUALITY AND OUTCOMES, PLACES HELEN DEVOS CHILDREN'S HOSPITAL AMONG THE ELITE CENTERS FOR CONGENITAL HEART SURGERY IN THE UNITED STATES AND IS ONE OF ELEVEN IN THE COUNTRY TO RECEIVE SUCH RATING - BUTTERWORTH AND BLODGETT HOSPITALS RECEIVED THE HEALTHGRADES 2018 AMERICA'S 50 BEST HOSPITALS AWARD FOR A FOURTH CONSECUTIVE YEAR (2015-2018) THIS DISTINCTION PLACES BUTTERWORTH AND BLODGETT IN THE TOP ONE PERCENT OF MORE THAN 4,500 HOSPITALS NATIONWIDE FOR THEIR CONSISTENT, YEAR-OVER-YEAR SUPERIOR CLINICAL PERFORMANCE AS MEASURED BY HEALTHGRADES - BUTTERWORTH HOSPITAL RECEIVED THE HEALTHGRADES 2018 DISTINGUISHED HOSPITAL AWARD FOR CLINICAL EXCELLENCE FOR THE TENTH CONSECUTIVE YEAR IN 2018 (2008-2018) ONLY 24 HOSPITALS NATIONWIDE HAVE EARNED THIS DISTINCTION FOR 10+ YEARS IN A ROW SPECTRUM HEALTH HOSPITAL GROUP - COMMUNITY HOSPITALS SPECTRUM HEALTH HOSPITAL GROUP INCLUDES EIGHT COMMUNITY HOSPITALS LOCATED ACROSS WESTERN MICHIGAN, ALL DEDICATED TO THE COMMUNITIES THEY SERVE, AS IDENTIFIED BELOW -NEWAYGO COUNTY GENERAL HOSPITAL ASSOCIATION D/B/A SPECTRUM HEALTH GERBER MEMORIAL ("SHGM")</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>Form 990, Part III, Line 4a SPECTRUM HEALTH HOSPITAL GROUP, CONTINUED</p>	<p>-MEMORIAL MEDICAL CENTER OF WEST MICHIGAN D/B/A SPECTRUM HEALTH LUDINGTON HOSPITAL ("SHL" )                      -MECOSTA COUNTY MEDICAL CENTER D/B/A SPECTRUM HEALTH BIG RAPIDS HOSPITAL ("SHBR") -REED CITY HOSPITAL CORPORATION D/B/A SPECTRUM HEALTH REED CITY HOSPITAL ("SHRC") -PENNOCK HOSPITAL D/B/A SPECTRUM HEALTH PENNOCK ("SHP") -SPECTRUM HEALTH UNITED ("SHU") -SPECTRUM HEALTH KELSEY ("SHK")                      -ZEELAND COMMUNITY HOSPITAL D/B/A SPECTRUM HEALTH ZEELAND COMMUNITY HOSPITAL ("SHZ") THE COMMUNITY HOSPITALS OF SPECTRUM HEALTH HOSPITAL GROUP PROVIDE APPROXIMATELY 473 LICENSED BEDS COMBINED AND OFFER A COMPLETE RANGE OF AWARD WINNING MEDICAL AND SURGICAL SERVICES, REGARDLESS OF A PATIENT'S ABILITY TO PAY, TO THE RESIDENTS AND VISITORS OF THE HOSPITALS' LOCAL COMMUNITIES SERVICES OFFERED BY THE COMMUNITY HOSPITALS INCLUDE 24-HOUR EMERGENCY DEPARTMENTS, ACUTE INTENSIVE CARE, OBSTETRICS, SKILLED NURSING, AND OUTPATIENT SERVICES INCLUDING LAB, IMAGING, PHYSICAL THERAPY AND SPORTS MEDICINE IN ORDER TO GIVE BACK TO THE COMMUNITIES IN WHICH THEY SERVE, THE COMMUNITY HOSPITALS OFFER SERVICES AND PROGRAMS AVAILABLE TO ALL MEMBERS OF THE COMMUNITY AND LOCAL SCHOOLS EXAMPLES OF THESE SERVICES INCLUDE FLU SHOT CLINICS, HEALTH FAIRS, CANCER SCREENINGS, LOW-COST SPORTS PHYSICALS, FIRST AID TENTS, EDUCATION AND NUTRITION CLASSES, AND FAMILY FUN NIGHTS SPECTRUM HEALTH CONTINUING CARE SPECTRUM HEALTH CONTINUING CARE PROVIDES PATIENTS AND THEIR FAMILIES WITH A SEAMLESS CONTINUUM OF COMPREHENSIVE CARE, INCLUDING SKILLED NURSING, LONG-TERM ACUTE, REHABILITATION AND HOME CARE SPECTRUM HEALTH CONTINUING CARE INCLUDES THE FOLLOWING ENTITIES -SPECTRUM HEALTH CONTINUING CARE ("SHCC") -SPECTRUM HEALTH CONTINUING CARE CENTER ("SHCC") -SPECTRUM HEALTH KENT COMMUNITY CAMPUS ("SHKCC") -SPECTRUM HEALTH WORTH SERVICES ("SHWS") -VISITING NURSE SERVICES OF WESTERN MICHIGAN ("VNS") SHCC PROVIDES LEADERSHIP, PLANNING, AND FUNDING TO ASSIST OUR POST-ACUTE CARE ORGANIZATIONS IN PROVIDING MEDICAL CARE TO PATIENTS, IN ORDER TO MEET THE COMMUNITY'S NEEDS ADDITIONALLY, SHCC PROVIDES HOSPICE CARE THAT IS CENTERED ON COMFORT AND SUPPORTED BY COMPASSION FOR THOSE WHO ARE EXPERIENCING A LIFE-LIMITING ILLNESS AND A TERMINAL DIAGNOSIS SHCC PROVIDES LONG TERM CARE IN A NURSING HOME SETTING THAT ALLOWS PATIENTS TO EXPERIENCE THE BEST QUALITY OF LIFE, WHILE ENSURING THEY HAVE THE AROUND-THE-CLOCK CARE THEY NEED SHKCC PROVIDES LONGER TERM ACUTE CARE TO MEET THE NEEDS OF PATIENTS WHO REQUIRE LONGER HEALING AND RECOVERY TIME FOR A SPECIFIC, MEDICALLY COMPLEX HEALTH NEED SHKCC'S SPECIAL CARE HOSPITAL IS THE ONLY NON-PROFIT LONG TERM ACUTE CARE HOSPITAL IN GRAND RAPIDS, MICHIGAN SHWS PROVIDES FOR THE CARE OF CHILDREN, ADULTS, AND SENIOR CITIZENS WHO NEED EXTRA HELP IN THEIR HOME FROM PRIVATE DUTY NURSES OR HOME HEALTH ASSISTANCE AS WELL AS CARE AND REHABILITATION SERVICES TO INDIVIDUALS WHO SUFFERED A BRAIN INJURY AND ARE ABLE TO LIVE INDEPENDENTLY BUT REQUIRE 24 HOUR SUPERVISION VNS PROVIDES INTERMITTENT SKILLED HO</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part III, Line 4a SPECTRUM HEALTH HOSPITAL GROUP, CONTINUED	ME HEALTH CARE UNDER THE DIRECTION OF A PRIMARY CARE PHYSICIAN, MEDICAL AND SURGICAL NURSES DELIVER PATIENT ASSESSMENTS, MEDICAL TREATMENTS (SUCH AS INFUSION THERAPY, WOUND CARE AND MEDICATION INSTRUCTION), AND DISEASE MANAGEMENT EDUCATION

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part III, Line 4b SPECTRUM HEALTH MEDICAL GROUP, CONTINUED	SPECTRUM HEALTH PRIMARY CARE PARTNERS D/B/A SPECTRUM HEALTH MEDICAL GROUP ("SHMG") PROVIDES CLINICAL, TEACHING, RESEARCH AND ADMINISTRATIVE PHYSICIAN SERVICES THESE SERVICES ARE PROVIDED IN AMBULATORY PRACTICES, INPATIENT SETTINGS, AND TEACHING ENVIRONMENTS SHMG BRINGS TOGETHER THE FINEST PHYSICIANS AND MEDICAL RESOURCES TO GIVE PATIENTS THE BEST HEALTH OUTCOMES AND THE HIGHEST LEVEL OF SERVICE WITH OVER 1,500 PROVIDERS, a broad range of MEDICAL SPECIALTIES AND SERVICE SITES across the region, SHMG IS THE REGION'S LARGEST MULTISPECIALTY MEDICAL GROUP FROM FAMILY MEDICINE TO SPECIALIZED CARE, FROM ANNUAL HEALTH CHECKUPS TO COMPLEX SURGERY AND MEDICAL MANAGEMENT, SHMG OFFERS PATIENTS A MEDICAL HOME FOR A LIFETIME OF CARE AND WELLNESS SHMG'S GOAL IS TO PROVIDE AN UNPARALLELED SYSTEM OF CARE THAT OFFERS FAMILY MEDICINE AND SPECIALIZED CARE, CLOSE CONVENIENT LOCATIONS AND HOURS, COORDINATED APPOINTMENTS AND MEDICAL RECORDS FOR EASE OF SCHEDULING, AND HIGH QUALITY CONSISTENT CARE SHMG IS A GATEWAY TO SPECTRUM HEALTH'S MANY QUALIFIED AND HIGHLY SKILLED SPECIALISTS AND COMPREHENSIVE SERVICES BY BRINGING PROVIDERS TOGETHER AS AN INTEGRATED TEAM, SHMG CREATES SEAMLESS ACCESS AND COORDINATED SERVICES TO PATIENTS ADDITIONALLY, THE HIGH CALIBER MEDICAL PROFESSIONALS AT SHMG THRIVE ON COLLABORATIVE RESEARCH AND MEDICAL EDUCATION SHMG IS DEEPLY COMMITTED TO ADVANCING PATIENT CARE AND BUILDING A SUSTAINABLE HEALTH CARE SYSTEM FOR CURRENT AND FUTURE GENERATIONS



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part III, Line 4c SPECTRUM HEALTH FOUNDATION, CONTINUED	SPECTRUM HEALTH FOUNDATION ("SHF") ADVANCES THE HEALTH OF WEST MICHIGAN COMMUNITIES BY PHILANTHROPICALLY SUPPORTING THE HEALTH CARE, RESEARCH, AND EDUCATIONAL PROGRAMS OF THE SPECTRUM HEALTH INTEGRATED HEALTH SYSTEM SHF PROVIDES FUNDING FOR PROGRAMS, RESEARCH AND EDUCATION, AND HELPS TO ADVANCE INNOVATION, PURCHASE NEW TECHNOLOGY AND BUILD STATE-OF-THE-ART FACILITIES THE FOUNDATION EXISTS TO MEET THE NEEDS OF PATIENTS AND FAMILIES WITH FUNDS THAT SUPPLEMENT THE HEALTH SYSTEM RESOURCES SHF CAREFULLY MATCHES PASSIONATE DONORS WITH IMMEDIATE AND EMERGING NEEDS THROUGHOUT THE HEALTH SYSTEM THANKS TO THE GENEROSITY OF DONORS THE FOUNDATION IS ABLE TO HELP LAUNCH, EXPAND AND SUSTAIN IMPORTANT PROGRAMS AND SERVICES THAT PROMOTE HEALTH AND HEALING IN FY2018, SHF PROVIDED OVER \$22 MILLION IN GRANTS TO ORGANIZATIONS WITHIN THE HEALTH SYSTEM

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part IV, Line 12a Audited Financial Statements	The "No" response to this question relates to the fact that none of the organizations included in the group return obtained separate, independent financial statements for the tax year. All organizations included in the group return were part of the same consolidated audit.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part V, Line 3a UNRELATED GROSS BUSINESS INCOME	THE FOLLOWING ORGANIZATIONS INCLUDED IN THE GROUP RETURN HAVE UNRELATED BUSINESS GROSS INCOME OR LOSS OF \$1,000 OR MORE DURING THE YEAR THE UNRELATED BUSINESS INCOME OF THESE ORGANIZATIONS IS REPORTED ON FORM 990-T SPECTRUM HEALTH HOSPITALS (EIN 38-1360529) SPECTRUM HEALTH GERBER MEMORIAL (EIN 38-1359517) SPECTRUM HEALTH PENNOCK (EIN 38-1360562) SPECTRUM HEALTH CONTINUING CARE (EIN 38-3242232)

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part V, Line 7a DEDUCTIBLE CONTRIBUTIONS	THE FOLLOWING ORGANIZATIONS INCLUDED IN THE GROUP RETURN RECEIVED A PAYMENT IN EXCESS OF \$75 MADE PARTLY AS A CONTRIBUTION AND PARTLY FOR GOODS AND SERVICES PROVIDED TO THE PAYOR SPECTRUM HEALTH FOUNDATION (EIN 38-2752328)

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 16a JOINT VENTURES	THE FOLLOWING ORGANIZATIONS INCLUDED IN THE GROUP RETURN PARTICIPATE IN JOINT VENTURES WITH TAXABLE ENTITIES SPECTRUM HEALTH HOSPITALS (EIN 38-1360529)

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 2 BUSINESS RELATIONSHIPS	THE ORGANIZATION HAS BOARD MEMBERS AND OFFICERS THAT SERVE TOGETHER ON THE BOARDS OF TAX-EXEMPT ORGANIZATION ACROSS SPECTRUM HEALTH SYSTEM

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 2 Family/business relationships amongst interested persons	SHH - MS CHRISTINA FREESE DECKER, and Ms Joan Budden - Business relationship, SHMG - MS CHRISTINA FREESE DECKER, AND MS JOAN BUDDEN - Business relationship

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 6 Classes of members or stockholders	SPECTRUM HEALTH SYSTEM (EIN 38-3382353), A MICHIGAN NONPROFIT CORPORATION, IS THE ULTIMATE SOLE MEMBER FOR ALL OF THE SUBORDINATES INCLUDED IN THE GROUP FILING



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 7a Members or stockholders electing members of governing body	SPECTRUM HEALTH SYSTEM (EIN 38-3382353), THE ULTIMATE SOLE MEMBER FOR ALL OF THE SUBORDINATES INCLUDED IN THE GROUP FILING, APPOINTS THE MEMBERS OF THE BOARD FOR EACH RESPECTIVE ORGANIZATION

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 7b Decisions requiring approval by members or stockholders	SPECTRUM HEALTH SYSTEM, AS THE ULTIMATE SOLE MEMBER FOR ALL OF THE SUBORDINATES INCLUDED IN THE GROUP FILING, HAS RETAINED CERTAIN RESERVED POWERS IN THE ORGANIZATION EXCLUSIVELY, WHICH SHALL NOT BE DEEMED AUTHORIZED UNLESS AND UNTIL APPROVED BY THE SOLE MEMBER OF ORGANIZATION - ELECTION AND/OR REMOVAL OF THE MEMBERS OF THE ORGANIZATION'S BOARD OF DIRECTORS AND THE ORGANIZATION'S CHAIR OF THE BOARD, - APPROVAL OF ALL ORGANIZATION'S (OR AN ENTITY DIRECTLY OR INDIRECTLY CONTROLLED BY THE ORGANIZATION ("SUBSIDIARY")) CAPITAL EXPENDITURES IN EXCESS OF THE AMOUNT SPECIFIED IN THE AUTHORITY MATRIX, ADOPTED BY THE SOLE MEMBER OF ORGANIZATION AND AS AMENDED BY THE SOLE MEMBER OF ORGANIZATION FROM TIME TO TIME ("AUTHORITY MATRIX AMOUNT"), - APPROVAL OF ALL BORROWING BY THE ORGANIZATION OR A SUBSIDIARY FOR CAPITAL OR OPERATING PURPOSES, AND ALL GUARANTEES OF INDEBTEDNESS, INCLUDING ANY OPERATING LEASE IN AN AMOUNT GREATER THAN ONE MILLION DOLLARS (\$1,000,000) DURING THE INITIAL LEASE TERM, NOT INCLUDING RENEWALS AND/OR EXTENSIONS, - APPROVAL OF ALL LOANS IN EXCESS OF THE AUTHORITY MATRIX AMOUNT BY THE ORGANIZATION OR A SUBSIDIARY TO PERSONS OR ENTITIES OTHER THAN THE SOLE MEMBER OF ORGANIZATION OR AN ENTITY CONTROLLED BY THE SOLE MEMBER OF ORGANIZATION, - THE CREATION OF ANY ENTITY CONTROLLED, DIRECTLY OR INDIRECTLY, BY THE ORGANIZATION, AND - THE ORGANIZATION'S OR ANY SUBSIDIARY'S INVESTMENTS OF CASH AND/OR RESERVES, WHETHER ON AN INDIVIDUAL BASIS OR AS PART OF A POOLED INVESTMENT STRATEGY - HIRING, DISCHARGE, AND EVALUATION OF THE ORGANIZATION'S PRESIDENT AND/OR CEO AS DELEGATED BY THE SOLE MEMBER OF ORGANIZATION'S BOARD OF DIRECTORS TO THE SOLE MEMBER OF ORGANIZATION'S CHIEF EXECUTIVE OFFICER (OR DESIGNEE) OR SHHG'S PRESIDENT, - THE ADOPTION OF THE ANNUAL OPERATING AND CAPITAL BUDGETS OF THE ORGANIZATION, AND ANY AMENDMENTS TO SUCH BUDGETS IN EXCESS OF THE AUTHORITY MATRIX AMOUNT, - THE ADOPTION OF THE ORGANIZATION'S STRATEGIC PLANS, - THE ADOPTION OF AMENDMENTS TO THE ARTICLES OF INCORPORATION OR BYLAWS OF THE ORGANIZATION, - MERGER OR CONSOLIDATION OF THE ORGANIZATION OR A SUBSIDIARY, ANY OTHER CHANGE IN CONTROL, OWNERSHIP PERCENTAGES OR CAPITAL STRUCTURE OF THE ORGANIZATION OR A SUBSIDIARY, - SALE OR TRANSFER OF MORE THAN TEN PERCENT (10%) OF THE ASSETS OF THE ORGANIZATION OR A SUBSIDIARY TO ANY PERSON OR ENTITY NOT CONTROLLED BY THE SOLE MEMBER OF ORGANIZATION, - DISSOLUTION OF THE ORGANIZATION, - THE SELECTION AND RETENTION OF AUDITORS FOR THE ORGANIZATION OR A SUBSIDIARY, AND - ANY OTHER APPROVAL FOR WHICH THE SOLE MEMBER OF ORGANIZATION'S APPROVAL IS REQUIRED BY LAW

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 11b Review of form 990 by governing body	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 Chief Financial Officer, Chief Legal Officer and Corporate Controller) and shared with the members of the Finance and audit Committee and Board of Directors. 4. The Organization's 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.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 12c Conflict of interest policy	<p>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 re</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 12c Conflict of interest policy	<p>sources departments for review</p> <p><b>MANAGEMENT 1</b> 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 organizational integrity 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.</p> <p><b>2</b> Annually, each member of management completes a conflict of interest disclosure questionnaire electronically. The disclosure questionnaire is reviewed by the legal, organizational integrity, internal audit, and human resources departments.</p> <p><b>3</b> 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.</p> <p><b>4</b> 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.</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>Form 990, Part VI, Line 15a Process to establish compensation of top management official</p>	<p>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 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 FOR FY 2018 (7/1/17-6/30/18), FOUR HEALTH CARE EXECUTIVE COMPENSATION SURVEYS, TWO MEDICAL GROUP SURVEYS, TWO PEDIATRIC HOSPITAL SURVEYS AND ONE HEALTH PLAN SURVEY PREPARED BY INDEPENDENT FIRMS WERE THE PRIMARY SOURCES REFERENCED TO OBTAIN MARKET DATA FOR THE REVIEW *INTEGRATED HEALTHCARE STRATEGIES 2015 CHILDREN'S HOSPITALS EXECUTIVE COMPENSATION SURVEY *INTEGRATED HEALTHCARE STRATEGIES 2016 HEALTH CARE EXECUTIVE COMPENSATION SURVEY *MERCER 2016 INTEGRATED HEALTH NETWORKS COMPENSATION SURVEY, ALSO PROVIDES DATA FOR HEALTH PLANS *MEDICAL GROUP MANAGEMENT ASSOCIATION 2016 MANAGEMENT COMPENSATION SURVEY *SULLIVAN, COTTER AND ASSOCIATES 2016 SURVEY OF MANAGER AND EXECUTIVE COMPENSATION IN HOSPITALS AND HEALTH SYSTEMS *SULLIVAN, COTTER AND ASSOCIATES 2016 CUSTOM SURVEY OF MANAGER AND EXECUTIVE COMPENSATION IN CHILDREN'S HOSPITALS *SULLIVAN, COTTER AND ASSOCIATES 2016 PHYSICIAN COMPENSATION AND PRODUCTIVITY SURVEY REPORT *TOWERS WATSON 2016 HOSPITAL AND HEALTH CARE MANAGEMENT COMPENSATION REPORT *WARREN FALL 2016 HMO SALARY SURVEY IN ADDITION, ONE RETIREMENT COMMUNITY SURVEY AND FOUR GENERAL INDUSTRY SURVEYS WERE REFERENCED *RODEGHERO CONSULTING GROUP, INC 2016 AAHA-CEMO LEADERSHIP COMPENSATION SURVEY *MERCER 2016 EXECUTIVE COMPENSATION SURVEY *MERCER 2016 INFORMATION TECHNOLOGY SURVEY *MERCER 2016 HUMAN RESOURCES SURVEY *TOWERS WATSON 2016 TOP MANAGEMENT COMPENSATION REPORT IN ADDITION TO THE ABOVE DATA SOURCES, THE EXECUTIVE COMMITTEE APPROVED THE CREATION OF A CUSTOM PEER GROUP OF HIGH PERFORMING INTEGRATED HEALTH SYSTEMS TO ENSURE ROBUST DATA AND A RELEVANT COMPARATOR UNIVERSE THE PEER GROUP ORGANIZATIONS ARE APPROVED BY THE EXECUTIVE COMMITTEE AND CONSIST OF DOUBLE A BOND RATED AND / OR TRUEN TOP QUINTILE ORGANIZATIONS DATA FOR THE PEER GROUP ORGANIZATIONS IS COMPILED BY THE INDEPENDENT EXECUTIVE COMPENSATION FIRM 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 HEALTH CARE AND / OR HEALTH INSURANCE ORGANIZATIONS SPECTRUM HEALTH RECRUITS NATIONALLY FOR ITS EXECUTIVES BENEFITS DATA REFLECT NATIONAL HEALTH</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 15a Process to establish compensation of top management official	H CARE / HEALTH INSURANCE MARKET PRACTICES GEOGRAPHIC PAY DIFFERENTIAL AND COST OF LIVING DATA INDICATES CONSISTENCY WITH NATIONAL DATA THIS PROCESS IS INTENDED TO ASSIST SPECTRU M HEALTH IN QUALIFYING FOR THE REBUTTABLE PRESUMPTION OF REASONABLENESS (INTERMEDIATE SANC TIONS REGULATIONS) AND COMPLYING WITH THE POTENTIAL SPECTRUM HEALTH EXCESS BENEFIT TRANSAC TION POLICY FOR THOSE INDIVIDUALS IN THE GROUP WHO ARE DISQUALIFIED PERSONS THE OPINION S UBMITTED FROM THE THIRD PARTY INDEPENDENT CONSULTING FIRM IS IN ACCORDANCE WITH THE PROVIS IONS OF TREASURY REGULATIONS SECTION 53 4958-6(C)(2) AND IS ALSO INTENDED TO SATISFY THE P ROFESSIONAL ADVICE REQUIREMENT OF TREASURY REGULATIONS SECTION 53 4958-1(D)(4)(III)

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 15b Process to establish compensation of other employees	See explanation provided for Form 990, Part VI, Line 15A



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 19 Required documents available to the public	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 <a href="http://www.spectrumhealth.org">www.spectrumhealth.org</a> in the section titled "About Us" within subsection "Value and Transparency"

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Reported Compensation and Hours	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 Health System CERTAIN DIRECTORS WERE PAID REASONABLE COMPENSATION FOR THEIR SERVICES AS MEMBERS OF THE BOARD 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, 2017 EMPLOYEES WITH COMPENSATION REPORTED IN PART VII WORK A COMBINED AVERAGE OF 50 HOURS PER WEEK FOR THE Health System

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Compensation of Directors	Based on external opinion by Sullivan Cotter and Associates, Inc , Spectrum Health System compensates board members in a manner that is reasonable in relation to market data Board of directors compensation is continually reviewed to confirm compensation falls within reasonable limits Any compensation amount is treated as taxable to the board member and is reported and provided to them on Form 1099

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Wilson, Mark ADDITIONAL POSITIONS HELD	Organization Name Zeeland Community Hospital, Title Chair, SHZ, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Hospitals, Title Treasurer, SHH, AverageHours 1 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VII, Section A Sandefur, Gwen ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title President, SHH, AverageHours 47 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Continuing Care, Title Chair, SHCC, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Primary Care Partners , Title Director, SHMG, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Holmquist, Charles ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title Director, SHH, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Mecosta County Medical Center, Title Chair, SHBR - Part Year, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer Organization Name Reed City Hospital Corporation, Title Chair, SHRC - Part Year, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Brasser, Brian ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title SVP, Chief Operating Officer, Delivery System, AverageHours 50 000, Officer Organization Name Spectrum Health Kelsey, Title Former President, SHK, AverageHours 0 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health United, Title Former President, SHU, AverageHours 0 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Freese Decker, Christina ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Kelsey, Title Former President, SHK, AverageHours 0 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health United, Title Former President, SHU, AverageHours 0 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Primary Care Partners , Title Director, SHMG, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Hospitals, Title Director, SHH, AverageHours 1 000, IndividualTrusteeOrDirector



**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VII, Section A Chircop, Marc ADDITIONAL POSITIONS HELD	Organization Name Newaygo County General Hospital Association, Title Director, SHGM - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Reed City Hospital Corporation, Title Director, SHRC- Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health United, Title Director, SHU - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Kelsey, Title Director, SHK - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Continuing Care, Title Chair, SHCC - Part Year, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Hospitals, Title SVP, Regional Relations, Delivery System, AverageHours 40 000, Officer Organization Name Zeeland Community Hospital, Title Director, SHZ - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Memorial Medical Center of West Michigan, Title Director, SHL - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Mecosta County Medical Center, Title Director, SHBR - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Pennock Hospital, Title Director, SHP - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Welday, Douglas ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title SVP, Finance, Delivery System, AverageHours 49 000, Officer Organization Name Spectrum Health Continuing Care, Title Treasurer, SHCC, AverageHours 1 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Tuttle, Chad ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Continuing Care, Title President / Secretary, SHCC, AverageHours 42 000, IndividualTrusteeOrDirectorOfficer Organization Name Visiting Nurse Services of Western Michigan, Title President / Chair, VNS, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Continuing Care Center, Title President / Chair, SHCCC, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Worth Services, Title President / Chair, SHWS, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health- Kent Community Campus, Title President / Chair, SHKCC, AverageHours 2 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Smith, Kevin ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Continuing Care, Title Controller, SHCC, AverageHours 46 000, Officer Organization Name Visiting Nurse Services of Western Michigan, Title Director, VNS, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Continuing Care Center, Title Secretary / Treasurer, SHCCC, AverageHours 1 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Worth Services, Title Director, SHWS, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health- Kent Community Campus, Title Secretary / Treasurer, SHKCC, AverageHours 1 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VII, Section A Pakkala, Karen ADDITIONAL POSITIONS HELD	Organization Name Visiting Nurse Services of Western Michigan, Title Secretary / Treasurer, VNS, AverageHours 1 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Continuing Care Center, Title Director, SHCCC, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Worth Services, Title Secretary / Treasurer, SHWS, AverageHours 1 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Continuing Care, Title Chief Operating Officer - SHCC, AverageHours 46 000, Officer Organization Name Spectrum Health- Kent Community Campus, Title Director, SHKCC, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Slaikeu, Jason, MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Primary Care Partners , Title Chair, SHMG, AverageHours 49 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Hospitals, Title Director, SHH, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Elmouchi, Darryl, MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Primary Care Partners , Title President, SHMG, AverageHours 49 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Hospitals, Title Director, SHH, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A BUDDEN, Joan A ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title Director, SHH, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Primary Care Partners , Title Director, SHMG, AverageHours 1 000, IndividualTrusteeOrDirector



**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VII, Section A Krhovsky, David, MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title For Compensation Reporting only, AverageHours 43 000, Organization Name Newaygo County General Hospital Association, Title Director, SHGM, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Memorial Medical Center of West Michigan, Title Director, SHL, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Mecosta County Medical Center, Title Director, SHBR, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Reed City Hospital Corporation, Title Director, SHRC, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health United, Title Director, SHU, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Kelsey, Title Director, SHK, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Zeeland Community Hospital, Title Director, SHZ, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A O'Hare, Patrick ADDITIONAL POSITIONS HELD	Organization Name Newaygo County General Hospital Association, Title Director, SHGM, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Memorial Medical Center of West Michigan, Title Director, SHL, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Zeeland Community Hospital, Title Director, SHZ, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VII, Section A Heacock, Steven ADDITIONAL POSITIONS HELD	Organization Name Pennock Hospital, Title Director, SHP, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Mecosta County Medical Center, Title Director, SHBR, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Reed City Hospital Corporation, Title Director, SHRC, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health United, Title Director, SHU, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Kelsey, Title Director, SHK, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Ottenbaker, David, MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Primary Care Partners , Title For Compensation Reporting only, AverageHours 48 000, Organization Name Pennock Hospital, Title Director, SHP - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Zeeland Community Hospital, Title Director, SHZ - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VII, Section A Denenberg, Matthew, MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title For Compensation Reporting Only, AverageHours 49 000, Organization Name Spectrum Health Continuing Care, Title Director, SHCC, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Murray, Stephanie ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Continuing Care, Title For Compensation Reporting only, AverageHours 46 000, Organization Name Visiting Nurse Services of Western Michigan, Title Director, VNS, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Continuing Care Center, Title Director, SHCCC, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Worth Services, Title Director, SHWS, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health- Kent Community Campus, Title Director, SHKCC, AverageHours 1 000, IndividualTrusteeOrDirector

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Davidson, James ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title For Compensation Reporting only, AverageHours 50 000, Organization Name Spectrum Health Continuing Care(Former), Title Former Treasurer, SHCC, AverageHours 0 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Knaus, Ronald ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals(Former), Title Former VP, Finance, SHH, AverageHours 0 000, Officer Organization Name Spectrum Health Continuing Care(Former), Title Former Treasurer, SHCC , AverageHours 0 000, IndividualTrusteeOrDirectorOfficer



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Fawcett, Kenneth, Jr , MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title For Compensation Reporting Only, AverageHours 50 000, Organization Name Spectrum Health Primary Care Partners (Former), Title Former Interim President, SHMG, AverageHours 0 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VII, Section A Scallen, Joseph ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Continuing Care(Former), Title Former Director / Treasurer, SHCC, AverageHours 0 000, Officer Organization Name Spectrum Health Primary Care Partners (Former), Title Former VP, Finance, SHMG, AverageHours 0 000, Officer

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VII, Section A Wolk, Seth, MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Primary Care Partners (Former), Title Former President, AverageHours 0 000, IndividualTrusteeOrDirectorOfficer

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VIII, Line 2f Other Program Service Revenue	Other Program service Revenue - Total Revenue 34716379, Related or Exempt Function Revenue 32436570, Unrelated Business Revenue -685356, Revenue Excluded from Tax Under Sections 512, 513, or 514 2965165,

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part XI, Line 9 Other changes in net assets or fund balances	Minimum Pension Liability - 1037352, Uncollectable Pledges - -241965, Funds Transfer From Supporting Organization - 4360013, Transfer of Additional Paid in Capital related to Non Group Return Member - -905522, Expenditures of donor sponsored programs - -1379011, Investment income from restricted net assets (Pledges Receivable) - 2490182, Other Decreases - -764728,

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part XII, Line 2b AUDITED FINANCIAL STATEMENTS	THE ORGANIZATIONS INCLUDED IN THE GROUP RETURN ARE ALL AUDITED ON A CONSOLIDATED BASIS

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XII, Line 2c Oversight of the Audit	The financial statements of the organization were audited by an independent auditor as part of the consolidated audit of Spectrum Health System (EIN 38-3382353) The oversight of that audit is being assumed by Spectrum Health System, the ultimate controlling member of the organizations included in the group exemption

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Schedule B Contributions	All organizations included in the group return are covered by the general rule for determining contributions reportable on Schedule B except for Spectrum Health Foundation (EIN 38-2752328) Spectrum Health Foundation is a Section 501(c)(3) organization that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) Pursuant to the Form 990 Schedule B Instructions contributions from any contributor that exceed the greater of (1) \$5,000 or (2) 2% of the amount of total contributions, gifts, grants and other similar amounts received by the organization are reportable



**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Spectrum Health System Group Return

**Employer identification number**

61-1740292

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on 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
<b>(1)</b> PHMB PROPERTIES LLC 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-2715520	PROP MGMT	MI	3,758,328	23,470,109	PRIORITY HEALTH
<b>(2)</b> SPECTRUM HEALTH INNOVATIONS LLC 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 27-2868213	IP DEVELOP	MI	18,888	221,875	SPECTRUM HEALTH SYSTEM
<b>(3)</b> PRIORITY ADVANTAGE LLC 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 82-2211831	INSURANCE CONSULTING	MI	0	0	PRIORITY HEALTH MANAGED BENEFITS INC
<b>(4)</b> SPECTRUM HEALTH VENTURES LLC 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 81-5424150	INVESTMENT IN HEALTHCARE INNOVATION	MI	56	8,151,721	SPECTRUM HEALTH SYSTEM

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
<b>(1)</b> PRIORITY HEALTH 1231 EAST BELTLINE NE  GRAND RAPIDS, MI 49525 38-2715520	HMO	MI	501(c)(4)		SPECTRUM HEALTH SYSTEM	Yes	
<b>(2)</b> TRINITY HEALTH PLANS 1231 EAST BELTLINE NE  GRAND RAPIDS, MI 49525 38-2663747	HMO MGMT	MI	501(c)(4)		PRIORITY HEALTH	Yes	
<b>(3)</b> PRIORITY HEALTH CHOICE INC 1231 EAST BELTLINE NE  GRAND RAPIDS, MI 49525 32-0016523	HMO (MEDICAID)	MI	501(c)(3)	10	PRIORITY HEALTH	Yes	
<b>(4)</b> KENT COMMUNITY HEALTH FOUNDATION 750 FULLER AVE NE  GRAND RAPIDS, MI 49503 38-3607110	PHILANTHROPY	MI	501(c)(3)	Type III-O	SPECTRUM HEALTH KENT COMMUNITY CAMPUS	Yes	
<b>(5)</b> SPECTRUM HEALTH - MSU ALLIANCE CORPORATION 100 MICHIGAN ST NE MC 498  GRAND RAPIDS, MI 49503 76-0845329	RESEARCH	MI	501(c)(3)	Type I	SPECTRUM HEALTH HOSPITALS	Yes	
<b>(6)</b> LAKESHORE AREA RADIATION ONCOLOGY CENTER 12642 RILEY ST  HOLLAND, MI 494249202 38-3067954	RADIATION SERVICES	MI	501(c)(3)	3	SPECTRUM HEALTH HOSPITALS	Yes	
<b>(7)</b> GRAND RAPIDS MEDICAL EDUCATION PARTNERS 1000 MONROE AVE NW  GRAND RAPIDS, MI 49503 23-7270669	MEDICAL RESIDENCY PROGRAMS AND CONTINUING EDUCATION FOR MEDICAL PROFESSIONALS	MI	501(c)(3)	Type I	SPECTRUM HEALTH HOSPITALS	Yes	

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on 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?		(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	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on 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	No
See Additional Data Table									

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

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

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

See Additional Data Table

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved



**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
Schedule R, Part IV IDENTIFICATION OF RELATED ORGANIZATIONS	35 MICHIGAN STREET CONDOMINIUM ASSOCIATION AND LEMMEN-HOLTON CANCER PAVILION CONDOMINIUM ASSOCIATION ARE INCLUDED ON SCHEDULE R, PART IV AS THE VOTING POWER IS CONTROLLING UNDER THE CONSTRUCTIVE OWNERSHIP RULES OF UNDER SECTION 318 OF THE INTERNAL REVENUE CODE SCHEDULE R, PART IV, COLUMNS (F) SHARE OF TOTAL INCOME AND (G) SHARE OF END-OF-YEAR ASSETS ARE REPORTED BASED ON OWNERSHIP RATHER THAN VOTING POWER SCHEDULE R, PART IV, COLUMN (H) IS REPORTED BASED ON THE GREATER OF OWNERSHIP OR VOTING POWER

<b>Return Reference</b>	<b>Explanation</b>
Schedule R, Part V, Line 2 TRANSACTIONS WITH RELATED ORGANIZATIONS	THE AMOUNTS LISTED IN PART V, LINE 2, TRANSACTION TYPE L & M FOR PRIORITY HEALTH REPRESENT THE AGGREGATE AMOUNT OF TRANSACTIONS AMONG ALL ORGANIZATIONS INCLUDED IN THE GROUP RETURN

Schedule Form 990 2012

# Additional Data

**Software ID:** 17005876  
**Software Version:** 2017v2.2  
**EIN:** 61-1740292  
**Name:** Spectrum Health System Group Return

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-2715520	HMO	MI	501(c)(4)		SPECTRUM HEALTH SYSTEM	Yes	
1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-2663747	HMO MGMT	MI	501(c)(4)		PRIORITY HEALTH	Yes	
1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 32-0016523	HMO (MEDICAID)	MI	501(c)(3)	10	PRIORITY HEALTH	Yes	
750 FULLER AVE NE GRAND RAPIDS, MI 49503 38-3607110	PHILANTHROPY	MI	501(c)(3)	Type III-O	SPECTRUM HEALTH KENT COMMUNITY CAMPUS	Yes	
100 MICHIGAN ST NE MC 498 GRAND RAPIDS, MI 49503 76-0845329	RESEARCH	MI	501(c)(3)	Type I	SPECTRUM HEALTH HOSPITALS	Yes	
12642 RILEY ST HOLLAND, MI 494249202 38-3067954	RADIATION SERVICES	MI	501(c)(3)	3	SPECTRUM HEALTH HOSPITALS	Yes	
1000 MONROE AVE NW GRAND RAPIDS, MI 49503 23-7270669	MEDICAL RESIDENCY PROGRAMS AND CONTINUING EDUCATION FOR MEDICAL PROFESSIONALS	MI	501(c)(3)	Type I	SPECTRUM HEALTH HOSPITALS	Yes	



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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
HELEN DEVOS WOMEN'S AND CHILDREN'S HEALTH PAVILION ASSOCIATION 330 BARCLAY NE GRAND RAPIDS, MI 49503 38-3264184	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	462,183	489,968	86.96 %	Yes	
THE FRED AND LENA MEIJER HEART CENTER CONDOMINIUM ASSOCIATION 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 83-0464302	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	2,039,529	1,408,760	98.81 %	Yes	
CAMPUS TOWN CENTRE CONDO ASSC 4868 LAKE MICHIGAN DRIVE ALLENDALE, MI 49401 38-2910067	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	28,041	0	90 %	Yes	
PRIORITY HEALTH INSURANCE COMPANY 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 20-1529553	INSURANCE	MI	NA	C Corporation					No
PRIORITY HEALTH MANAGED BENEFITS 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-3085182	THIRD PARTY ADMINISTRATOR	MI	NA	C Corporation					No
WEST MICHIGAN HEART 1840 WEALTHY STREET SE GRAND RAPIDS, MI 49506 38-2125186	PHYSICIANS	MI	NA	C Corporation					No
SPECTRUM HEALTH PHYSICIAN ALLIANCE 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 37-1655728	PHYSICIANS	MI	NA	C Corporation					No
35 MICHIGAN STREET CONDOMINIUM ASSOCIATION 35 MICHIGAN ST NE GRAND RAPIDS, MI 49503 27-2193084	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	973,500	187,072	100 %	Yes	
LEMMEN-HOLTON CANCER PAVILION CONDOMINIUM ASSOCIATION 145 MICHIGAN ST NE GRAND RAPIDS, MI 49503 16-1734150	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	2,507,057	1,162,297	84.36 %	Yes	
MUSCULOSKELETAL CENTER CONDOMINIUM ASSOCIATION 230 MICHIGAN NE GRAND RAPIDS, MI 49503 38-3180086	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	181,019	187,298	89.54 %	Yes	
25 MICHIGAN STREET CONDOMINIUM ASSOCIATION 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 16-1734157	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	626,621	360,320	82.51 %	Yes	
THE MICHIGAN STREET PARKING CONDOMINIUM ASSOCIATION 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 16-1734145	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	533,932	541,528	69.13 %	Yes	
PENNOCK VENTURES INC 1009 WEST GREEN STREET HASTINGS, MI 49058 38-2712819	HEALTH CARE	MI	Pennock Hospital	C Corporation	870,137	781,809	100 %	Yes	
PENNOCK PHARMACY INC 1009 WEST GREEN STREET HASTINGS, MI 49058 38-2750680	HEALTH CARE	MI	Pennock Hospital	C Corporation	55,948	0	100 %	Yes	
MEMORIAL MEDICAL CENTER MEDICAL OFFICE BUILDING CONDOMINIUM ASSOCIATION 5 N ATKINSON DRIVE LUDINGTON, MI 49431 81-3322057	MGMT	MI	MEMORIAL MEDICAL CENTER OF WEST MICHIGAN	C Corporation	167,425	50,578	100 %	Yes	

**Form 990, Schedule R, Part V - Transactions With Related Organizations**

<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type(a-s)	<b>(c)</b> Amount Involved	<b>(d)</b> Method of determining amount involved
Priority Health	L	640,759,857	CASH, GAAP, OR FMV
Priority Health	M	201,371,044	CASH, GAAP, OR FMV
Spectrum Health Worth Services	L	2,775,068	CASH, GAAP, OR FMV
Spectrum Health Continuing Care Campus	L	2,726,596	CASH, GAAP, OR FMV
Spectrum Health Kelsey	L	2,561,481	CASH, GAAP, OR FMV
Visiting Nurse Services of Western Michigan	L	1,887,760	CASH, GAAP, OR FMV
Spectrum Health- Kent Community Campus	L	625,279	CASH, GAAP, OR FMV
Lemmen-Holton Cancer Pavilion Condominium Association	Q	2,958,092	CASH, GAAP, OR FMV
The Fred and Lena Meijer Heart Center Condominium	Q	2,053,018	CASH, GAAP, OR FMV
35 Michigan Condominium Association	Q	976,061	CASH, GAAP, OR FMV
Michigan Street Parking Condominium Association	Q	917,295	CASH, GAAP, OR FMV
25 Michigan Condominium Association	Q	796,104	CASH, GAAP, OR FMV
Helen DeVos Women and Children's Health Pavilion Association	Q	529,628	CASH, GAAP, OR FMV
Musculoskeletal Center Condominium Association	Q	215,177	CASH, GAAP, OR FMV
Pennock Professional Building Condominium Association	Q	98,000	CASH, GAAP, OR FMV