

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

- 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 \$ 3,709,955,344

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 health, inspire hope and save lives

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

3 Number of voting members of the governing body (Part VI, line 1a)	181
4 Number of independent voting members of the governing body (Part VI, line 1b)	102
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	25,651
6 Total number of volunteers (estimate if necessary)	2,518
7a Total unrelated business revenue from Part VIII, column (C), line 12	3,844,026
7b Net unrelated business taxable income from Form 990-T, line 34	568,426

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	36,959,919	35,597,350
9 Program service revenue (Part VIII, line 2g)	3,210,956,256	3,457,251,094
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,799,516	13,377,035
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,830,365	17,480,744
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,273,546,056	3,523,706,223
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,850,412	2,365,034
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,635,362,501	1,682,744,736
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,561,227		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,527,331,784	1,673,311,621
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	3,164,544,697	3,358,421,391
19 Revenue less expenses Subtract line 18 from line 12	109,001,359	165,284,832

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	2,549,742,190	2,644,725,310
21 Total liabilities (Part X, line 26)	1,176,332,583	1,137,174,371
22 Net assets or fund balances Subtract line 21 from line 20	1,373,409,607	1,507,550,939

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: 2020-03-11

Matthew E Cox SVP, Chief Financial Officer
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	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 health, inspire hope and save lives

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 \$ 2,447,274,551 including grants of \$ 1,939,006) (Revenue \$ 3,040,284,026)
See Additional Data

4b (Code) (Expenses \$ 619,160,257 including grants of \$) (Revenue \$ 417,568,173)
See Additional Data

4c (Code) (Expenses \$ 1,691,348 including grants of \$ 426,028) (Revenue \$)
See Additional Data

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

4e Total program service expenses ▶ 3,068,126,156

Part IV Checklist of Required Schedules

Table with 3 columns: Question Number, Question Text, Yes, No. Contains 22 numbered questions regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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>	25a	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26	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>	26 Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29 Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30 Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32	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>	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	No
34	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>	34 Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a Yes	
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>	35b Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36 Yes	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 1,247	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c Yes	

<p>2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return</p>	2a	25,651			
<p>b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note.If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>	2b		Yes		
<p>3a Did the organization have unrelated business gross income of \$1,000 or more during the year?</p>	3a		Yes		
<p>b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i></p>	3b		Yes		
<p>4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?</p>	4a			No	
<p>b If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</p>					
<p>5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</p>	5a			No	
<p>b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>	5b			No	
<p>c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?</p>	5c				
<p>6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?</p>	6a			No	
<p>b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</p>	6b				
7 Organizations that may receive deductible contributions under section 170(c).					
<p>a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?</p>	7a		Yes		
<p>b If "Yes," did the organization notify the donor of the value of the goods or services provided?</p>	7b		Yes		
<p>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</p>	7c		Yes		
<p>d If "Yes," indicate the number of Forms 8282 filed during the year</p>	7d				
<p>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>	7e			No	
<p>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>	7f			No	
<p>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</p>	7g				
<p>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</p>	7h				
8 Sponsoring organizations maintaining donor advised funds.					
<p>Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</p>	8				
<p>9a Did the sponsoring organization make any taxable distributions under section 4966?</p>	9a				
<p>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</p>	9b				
10 Section 501(c)(7) organizations. Enter					
<p>a Initiation fees and capital contributions included on Part VIII, line 12</p>	10a				
<p>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	10b				
11 Section 501(c)(12) organizations. Enter					
<p>a Gross income from members or shareholders</p>	11a				
<p>b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)</p>	11b				
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?					
<p>b If "Yes," enter the amount of tax-exempt interest received or accrued during the year</p>	12b				
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
<p>a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O</p>	13a				
<p>b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans</p>	13b				
<p>c Enter the amount of reserves on hand</p>	13c				
<p>14a Did the organization receive any payments for indoor tanning services during the tax year?</p>	14a			No	
<p>b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i></p>	14b				
<p>15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N</p>	15		Yes		
<p>16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O</p>	16			No	

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (181); 1b Enter the number of voting members included in line 1a, above, who are independent (102); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (Yes); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (Yes); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (Yes); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (Yes); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (Yes); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No)

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

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 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-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply: Own website, Another's website, Upon request (checked), Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: Celeste M McIntyre 100 Michigan St NE MC498 Grand Rapids, MI 49503 (616) 774-5083

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	30,353,472	25,381,473	8,409,439

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 1,787

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
VISIONPRO LLC 3031 WEST GRAND BLVD SUITE 600 DETROIT, MI 48202	STAFFING	33,973,799
CROSS COUNTRY STAFFING INC 5201 CONGRESS AVE BOCA RATON, FL 33487	STAFFING	11,756,116
IMPACT ADVISORS LLC 400 E DIEHL RD SUITE 190 NAPERVILLE, IL 60563	IT CONSULTING	8,011,705
EMERGENCY CARE SPECIALISTS 4100 EMBASSY RD SE 400 GRAND RAPIDS, MI 49546	MEDICAL SERVICES	7,582,626
WEST MICHIGAN SHARED HOSPITAL LAUNDRY 3003 WALKENT DR NW GRAND RAPIDS, MI 49544	LAUNDRY SERVICES	5,285,492

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 181

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
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c	1,375,281		
	d Related organizations	1d	1,402,630		
	e Government grants (contributions)	1e	6,968,909		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	25,850,530		
	g Noncash contributions included in lines 1a - 1f \$ _____		433,264		
	h Total. Add lines 1a-1f		35,97,350		

Program Service Revenue			Business Code				
	2a Program Service Revenue		622110	3,395,516,570	3,395,516,570		
	b Retail Pharmacy		900099	12,974,017	12,974,017		
	c Meaningful Use Revenue - Medicare & Medicaid		900099	1,921,099	1,921,099		
	d Reference Lab		900099	3,666,872	0	3,666,872	
	e VISITOR PARKING		900099	1,793,479	1,793,479		
	f All other program service revenue			41,379,057	38,104,250	177,154	3,097,653
	g Total. Add lines 2a-2f			3,457,251,094			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			10,730,166			10,730,166
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		2,892,723					
	b Less rental expenses	1,042,029					
	c Rental income or (loss)	1,850,694	0				
	d Net rental income or (loss)			1,850,694			1,850,694
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		184,856,478	1,772,549				
	b Less cost or other basis and sales expenses	182,810,714	1,171,444				
	c Gain or (loss)	2,045,764	601,105				
	d Net gain or (loss)			2,646,869	601,105		2,045,764
	8a Gross income from fundraising events (not including \$ 1,375,281 of contributions reported on line 1c) See Part IV, line 18	a	719,828				
	b Less direct expenses	b	1,224,934				
	c Net income or (loss) from fundraising events			-505,106			-505,106
	9a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11a Cafeteria		722514	16,135,156			16,135,156	
b							
c							
d All other revenue			0	0	0	0	
e Total. Add lines 11a-11d			16,135,156				
12 Total revenue. See Instructions			3,523,706,223	3,450,910,520	3,844,026	33,354,327	

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
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	2,359,034	2,359,034		
2 Grants and other assistance to domestic individuals See Part IV, line 22	6,000	6,000		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	27,160,364	25,223,682	1,936,682	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	881,184	818,351	62,833	
7 Other salaries and wages	1,299,984,895	1,191,683,719	106,740,059	1,561,117
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	52,140,130	47,894,958	4,245,172	
9 Other employee benefits	216,533,246	199,042,394	17,137,487	353,365
10 Payroll taxes	86,044,917	79,204,991	6,839,926	
11 Fees for services (non-employees)				
a Management				
b Legal	555,186		555,186	
c Accounting	58,876		58,876	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	92,806,096	85,775,629	6,717,591	312,876
12 Advertising and promotion	1,976,565	402,713	1,541,336	32,516
13 Office expenses	46,657,548	37,082,108	9,431,748	143,692
14 Information technology	3,382,745	2,632,558	742,706	7,481
15 Royalties				
16 Occupancy	93,702,639	74,953,231	18,748,965	443
17 Travel	6,194,527	4,910,587	1,266,249	17,691
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	8,304,714	6,587,675	1,675,781	41,258
20 Interest	29,231,855	29,231,855		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	172,134,538	154,984,065	17,150,473	
23 Insurance	27,614,579	23,117,034	4,497,545	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Medical and other Supplies	478,181,273	477,932,551	248,722	
b Shared SVS/MGMT Fees	426,042,844	340,714,920	85,238,565	89,359
c Bad debts	160,697,204	160,697,204		
d QAAP Expense	80,613,740	80,613,740	0	
e All other expenses	45,156,692	42,257,157	2,898,106	1,429
25 Total functional expenses. Add lines 1 through 24e	3,358,421,391	3,068,126,156	287,734,008	2,561,227
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	82,792	1	0
	2 Savings and temporary cash investments	198,458,738	2	406,418,369
	3 Pledges and grants receivable, net	28,080,338	3	24,035,024
	4 Accounts receivable, net	426,076,033	4	365,182,287
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	191,480	5	64,098
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	
	8 Inventories for sale or use	43,539,291	8	45,013,306
	9 Prepaid expenses and deferred charges	28,955,682	9	26,724,316
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 3,218,782,617		
	b Less accumulated depreciation	10b 1,770,073,398	1,482,438,595	10c 1,448,709,219
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11	0	12	
	13 Investments—program-related See Part IV, line 11	68,016,091	13	59,071,504
	14 Intangible assets	3,429,953	14	3,144,953
	15 Other assets See Part IV, line 11	270,473,197	15	266,362,234
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,549,742,190	16	2,644,725,310	
Liabilities	17 Accounts payable and accrued expenses	279,337,179	17	285,896,124
	18 Grants payable	3,101,334	18	3,482,651
	19 Deferred revenue	9,578,221	19	3,642,271
	20 Tax-exempt bond liabilities	676,723,098	20	648,710,456
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	70,288,819	24	62,178,968
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D	137,303,932	25	133,263,901
	26 Total liabilities. Add lines 17 through 25	1,176,332,583	26	1,137,174,371
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,192,876,512	27	1,332,028,566
	28 Temporarily restricted net assets	112,890,694	28	128,699,070
	29 Permanently restricted net assets	67,642,401	29	46,823,303
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,373,409,607	33	1,507,550,939	
34 Total liabilities and net assets/fund balances	2,549,742,190	34	2,644,725,310	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,523,706,223
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,358,421,391
3	Revenue less expenses Subtract line 2 from line 1	3	165,284,832
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,373,409,607
5	Net unrealized gains (losses) on investments	5	1,374,166
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-32,517,666
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,507,550,939

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a	Yes	
3b	Yes	

Additional Data

Software ID: 18007697

Software Version: 2018v3.1

EIN: 61-1740292

Name: Spectrum Health System Group Return

Form 990 (2018)

Form 990, Part III, Line 4a:

SPECTRUM HEALTH SYSTEM GROUP REFLECTS THE COMPOSITE INFORMATION AND OPERATIONS OF 15 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, 2019 THE SPECTRUM HEALTH INTEGRATED HEALTH SYSTEM PROVIDED NEARLY \$467 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

Form 990, Part III, Line 4b:

SPECTRUM HEALTH MEDICAL GROUP - SEE SCHEDULE O

Form 990, Part III, Line 4c:

SPECTRUM HEALTH FOUNDATION - SEE SCHEDULE O

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					22,500	0	0
Mark Wilson See Schedule O	30 0	X	X					22,500	0	0
Gwen Sandefur See Schedule O	50 0	X	X					1,249,095	0	381,550
Barbara Geno Chair, SHGM	20 0	X	X					0	0	0
Eugene Ford Vice Chair, SHGM	10 0	X	X					0	0	0
MELISSA MILLER Secretary, SHGM	10 0	X	X					0	0	0
David Robinson Secretary, SHGM - Part Year	10 0	X	X					0	0	0
William Leaver Treasurer, SHGM	10 0	X	X					0	0	0
Randall Kelley See Schedule O	50 0	X	X					385,039	0	113,837

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Randall Stasik President, SHGM - Part Year	50 0	X	X					599,279	0	24,700
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
Sheryl Thompson Chair, SHBR & SHRC	40 0	X	X					0	0	0
Terry Nerbonne Vice Chair, SHBR & SHRC	20 0	X	X					0	0	0
David Langworthy SECRETARY, SHBR & SHRC	40 0	X	X					0	0	0
Richard Saladin Secretary, SHBR & SHRC - Part Year	20 0	X	X					0	0	0
David Nicol Treasurer, SHBR & SHRC	20 00	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			
Andrea Leslie See Schedule O	50 0	X	X					322,852	0	120,190
Mary Kay Vandriel President, SHBR & SHRC - Part Year	50 0	X	X					398,318	0	107,725
Nathan Tagg Chair, SHP	2 0	X	X					0	0	0
Bradley Johnson Chair, SHP - Part Year	2 0	X	X					0	0	0
Luann Forbes VICE CHAIR, SHP	1 0	X	X					0	0	0
Kimberly Norris MD Secretary, SHP	1 0	X	X					0	0	0
Jeff Weiden Treasurer, SHP	1 0	X	X					0	0	0
Angela Ditmar President, SHP	50 0	X	X					311,430	0	67,804
Sheryl Lewis-Blake President, SHP - Part Year	50 0	X	X					402,888	0	110,635
Steve Bowser Chair, SHU & SHK	4 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			
Frances Schleit Vice Chair, SHU & SHK - Part Year	20 0	X		X				0	0	0
Matthew DeKraker DC Secretary / Treasurer, SHU & SHK	20 0	X		X				0	0	0
Bradley Dykstra DDS Vice Chair, SHZ	10 0	X		X				0	0	0
Harold Vanden Bosch Secretary, SHZ	10 0	X		X				0	0	0
John Walters Treasurer, SHZ	10 0	X		X				0	0	0
Ron Lewis President, SHZ	50 0	X		X				395,501	0	126,260
Scott Davis See Schedule O	50 0	X		X				240,959	0	51,753
Douglas Welday See Schedule O	50 0	X		X				537,156	0	180,206
Chad Tuttle See Schedule O	50 0	X		X				338,153	0	126,499
Kevin Smith See Schedule O	50 0	X		X				224,273	0	34,032

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			
Karen Pakkala See Schedule O	50 0	X		X				227,595	0	18,590
Jason Slaikeu MD See Schedule O	50 0	X		X				583,098	0	47,727
John Schuen MD Vice Chair, SHMG	50 0	X		X				351,686	0	69,009
Brian Phillips Treasurer, SHMG	50 0	X		X				405,996	0	50,433
Darryl Elmouchi MD See Schedule O	50 10	X		X				1,246,829	0	471,928
Marge Potter Chair, SHF	20 0	X		X				0	0	0
Maria DeVos Vice Chair, SHF	10 0	X		X				0	0	0
Ronald Alvesteffer Secretary, SHF	10 0	X		X				0	0	0
Michael Ellis Treasurer, SHF	10 0	X		X				0	0	0
Vicki Weaver President, SHF	50 0	X		X				398,075	0	37,142

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			
Joan A BUDDEN See Schedule O	20 480	X						0	1,766,290	506,915
Christina Freese Decker See Schedule O	30 470	X						0	2,291,815	701,421
Richard DeVos III DIRECTOR, SHH	10 0	X						0	0	0
Jeff Helminski Director, SHH	10 0	X						15,000	0	0
Ronald Hofman MD Director, SHH	10 0	X						20,250	0	0
Charles Holmquist See Schedule O	30 0	X						17,000	0	0
Kenneth Johnson Director, SHH	10 0	X						0	0	0
Joseph Jones Director, SHH	10 0	X						25,000	0	0
David Mack Director, SHH - Part Year	10 0	X						17,000	0	0
Bill Pink Director, SHH	10 0	X						13,000	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			
Karl Roberts Director, SHH	10 0	X						23,000	0	0
Sam Watson See Schedule O	20 0	X						0	0	0
Marianne Boerigter Director, SHGM	10 0	X						0	0	0
John Buckley Director, SHGM	10 0	X						0	0	0
Michael Danhof Director, SHGM	10 0	X						0	0	0
M Jane Drake Director, SHGM - Part Year	10 0	X						0	0	0
David KRHOVSKY MD See Schedule O	500 0	X						539,412	0	87,003
Ross Nelson Director, SHGM	10 0	X						0	0	0
Patrick O'Hare See Schedule O	30 470	X						0	1,163,042	247,009
Jordan Sall See Schedule O	500 0	X						529,782	0	42,591

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			
Shawn Ulreich See Schedule O	50 0	X					613,706	0	208,478	
Linda Cronenwett Director, SHL	10 0	X					0	0	0	
Allen Deering Director, SHL - Part Year	10 0	X					0	0	0	
Melissa Fuehring Director, SHL	10 0	X					0	0	0	
Zane Knoer See Schedule O	50 0	X					303,848	0	46,181	
Allan Nelson MD Director, SHL - Part Year	50 0	X					250,214	0	59,420	
Mark Platt Director, SHL	10 0	X					0	0	0	
James Scatena Director, SHL	10 0	X					0	0	0	
Richard Vandenheuvel Director, SHL	10 0	X					0	0	0	
Carolyn Curtin Director, SHBR & SHRC	20 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			
Jerry Garner Director, SHBR & SHRC	2 0 0	X						0	0	0
Steven Heacock See Schedule O	5 0 45 0	X						0	2,568,918	177,557
Patricia Hoepner Director, SHRC	50 0 0	X						250,994	0	39,486
Jason Joseph Director, SHBR & SHRC	2 0 48 0	X						0	542,844	160,329
Amy Keller Director, SHBR & SHRC	2 0 0	X						0	0	0
Mitchell Miller Director, SHBR & SHRC	2 0 0	X						0	0	0
Lisa Price Director, SHBR	50 0 0	X						321,005	0	39,943
Deborah Smith-Olson Director, SHBR & SHRC	2 0 0	X						0	0	0
David Baum Director, SHP - Part Year	1 0 0	X						0	0	0
Cortney Collison Director, SHP	1 0 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			
Kathryn DeCamp Director, SHP	10 0	X						0	0	0
Nancy Goodin Director, SHP - Part Year	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
Evan McManus Director, SHP	10 0	X						0	0	0
Andrew Parsons See Schedule O	50 0	X						376,874	0	43,244
Pamela Ries Director, SHP	10 49	X						0	996,614	299,629
Eric Ward MD Director, SHP - Part Year	10 0	X						0	0	0
Domenico Ausiello Director, SHU & SHK	20 0	X						24,500	0	0
Ovell Barbee See Schedule O	20 0	X						332,852	0	96,551

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			
Mary Anne Jones Director, SHU & SHK	20 480	X						0	625,572	201,743
Nicole McConnell See Schedule O	20 0	X						342,950	0	130,973
John Merchun Director, SHU & SHK	20 0	X						0	0	0
Carolyn Slocum Director, SHU & SHK	20 0	X						0	0	0
Raymi Sunabe Director, SHU & SHK	20 0	X						0	0	0
Linda Van Houten Director, SHU & SHK	20 0	X						0	0	0
Tammy Warner 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
Matthew Cox Director, SHZ	10 490	X						0	1,169,013	518,400

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			
Sabina Otteman Director, SHZ	10 0	X						0	0	0
Jennifer Owens Director, SHZ	10 0	X						0	0	0
James Schoettle Director, SHZ	10 0	X						0	0	0
Thomas Visser MD Director, SHZ	50 0	X						484,128	0	52,873
Annica Waalkes Director, SHZ	10 0	X						286,762	0	16,145
Kurt Wassink Director, SHZ	10 0	X						0	0	0
Tricia Baird See Schedule O	50 0	X						335,824	0	36,240
Matthew Denenberg MD See Schedule O	50 0	X						472,192	0	77,339
Gregory Gadbois MD See Schedule O	10 49 0	X						0	361,551	48,050
JAY LABINE Director, SHCC - Part Year	10 49 0	X						0	512,071	174,074

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			
Stephanie Murray See Schedule O	50 0	X						138,815	0	33,815
Simin Beg Director, SHMG	50 0	X						292,136	0	51,524
Lee Begrow DO Director, SHMG	50 0	X						340,326	0	53,365
Robert Fitzgerald MD Director, SHMG	50 0	X						448,484	0	57,523
JAMES FORSHEE MD DIRECTOR, SHMG	1 49 0	X						0	537,502	152,846
Michael Harrison MD Director, SHMG	50 0	X						630,028	0	65,205
Melinda Johnson Director, SHMG	50 0	X						587,972	0	44,358
Harry Knopke PHD Director, SHMG	1 0 0	X						0	0	0
Mary O'Callaghan Director, SHMG	50 0	X						288,497	0	29,307
Matthew Steensma MD Director, SHMG	50 0	X						575,925	0	42,344

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			
Johannie Torres Director, SHMG	30 0	X						72,222	0	26,321
Brett Zimmerman DO Director, SHMG	50 0	X						424,106	0	45,052
Richard Antonini Director, SHF	1 0	X						0	0	0
Jeffrey Bennett Director, SHF	1 0	X						0	0	0
Patricia Betz Director, SHF	1 0	X						0	0	0
David Bottrall Director, SHF	1 0	X						0	0	0
Richard Breon Director, SHF - PART YEAR	1 49 0	X						0	4,764,822	46,091
Ryan Cook Director, SHF	1 0	X						0	0	0
Dale Dehaan Director, SHF	1 0	X						0	0	0
Nancy Hanenburg Director, SHF	1 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			
Donnalee Holton Director, SHF	10 0	X						0	0	0
Candace Matthews Director, SHF	10 0	X						0	0	0
David Mehney Director, SHF	10 0	X						0	0	0
Jane Meilner Director, SHF	10 0	X						0	0	0
Patrick Miles Director, SHF	10 0	X						0	0	0
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
Sharon Seys 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			
Andrew Shannon Director, SHF	10 0	X						0	0	
Mary Wachter Director, SHF	10 0	X						0	0	
Andrew Weirda Director, SHF	10 0	X						0	0	
Aaron Wong Director, SHF	10 0	X						0	0	
Brian Brassler See Schedule O	50 00			X				598,466	163,425	
Marc Chircop See Schedule O	50 0			X				2,357,448	236,116	
Leslie Flake SVP, Finance - Hospital Group	50 0			X				0	0	
William Jewell Secretary, SHH	50 0			X				505,774	165,281	
Martha Boonstra Secretary, SHMG	50 0			X				393,686	61,809	
Paul Konopacki SVP, Finance, SHMG	50 0			X				93,718	15,229	

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			
Robert Connors President, HDVCH, SHH	50 0				X			869,292	0	42,793
Douglas Apple MD Chief Medical Officer, Delivery System - Part Year	50 0					X		2,081,146	0	227,350
Konstantin Elisevich VP, Dept Chief, Neurosciences	50 0					X		1,310,374	0	48,405
Marcus Haw Dept Chief, HDVCH Cardiothorac, SHH	50 0					X		1,139,686	0	57,926
Peter Jebson VP, Dept Chief, Orthopaedics, SHMG	50 0					X		1,076,915	0	44,404
Charles Sherry Section Chief - Physician, SHMG	50 0					X		1,056,863	0	51,947
Ronald Knaus See Schedule O	0 0						X	0	6,482,565	75,013
Kenneth Fawcett Jr MD See Schedule O	50 0						X	405,102	0	111,768
Julie Lepzinski Former SVP, Chief Operating Officer, SHMG	0 0						X	372,976	0	0
Seth Wolk MD Former President, SHMG	0 50						X	0	1,598,854	308,608

SCHEDULE A
(Form 990 or
990EZ)

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.

▶ Go to www.irs.gov/Form990 for the latest information.

2018

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 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 **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		
Total						

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	28,882,151	18,746,215	21,340,326	29,538,922	27,214,312	125,721,926
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	28,882,151	18,746,215	21,340,326	29,538,922	27,214,312	125,721,926
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						6,012,799
6 Public support. Subtract line 5 from line 4						119,709,127

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	28,882,151	18,746,215	21,340,326	29,538,922	27,214,312	125,721,926
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,763,211	1,893,942	2,289,956	2,667,507	3,357,616	11,972,232
9 Net income from unrelated business activities, whether or not the business is regularly carried on				0	0	0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3,718,855	3,862,230	4,384,782	3,689,360	3,616,023	19,271,250
11 Total support. Add lines 7 through 10						156,965,408
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 2018 (line 6, column (f) divided by line 11, column (f))	14	76.26 %
15 Public support percentage for 2017 Schedule A, Part II, line 14	15	64.49 %

- 16a 33 1/3% support test—2018.** 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—2017.** 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—2018.** 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—2017.** 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	249,376	381,798	319,665	426,982	345,316	1,723,137
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	67,575,726	75,583,234	83,329,641	91,873,613	90,111,292	408,473,506
3	Gross receipts from activities that are not an unrelated trade or business under section 513	3,145	5,212	19,964	38,229	31,265	97,815
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5	The value of services or facilities furnished by a governmental unit to the organization without charge						0
6	Total. Add lines 1 through 5	67,828,247	75,970,244	83,669,270	92,338,824	90,487,873	410,294,458
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
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
c	Add lines 7a and 7b	0	0	0	0	0	0
8	Public support. (Subtract line 7c from line 6)						410,294,458

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	67,828,247	75,970,244	83,669,270	92,338,824	90,487,873	410,294,458
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	118,438	13,257	20,982	13,381	9,963	176,021
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c	Add lines 10a and 10b	118,438	13,257	20,982	13,381	9,963	176,021
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)	0	0	0	0	0	0
13	Total support. (Add lines 9, 10c, 11, and 12)	67,946,685	75,983,501	83,690,252	92,352,205	90,497,836	410,470,479
14	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	15	99.96%
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	99.95%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	0.04%
18	Investment income percentage from 2017 Schedule A, Part III, line 17	18	0.05%

- 19a 33 1/3% support tests—2018.** 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—2017.** 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
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	1		
2	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 Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
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 Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	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.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	4b		
c	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 Part VI 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.		
	4c		
5a	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 Part VI , 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).		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	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 Part VI .		
	6		
7	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).		
	7		
8	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).		
	8		
9a	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 Part VI .		
	9a		
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 Part VI .		
	9b		
c	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 Part VI .		
	9c		
10a	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.		
	10a		
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.)		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	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	A family member of a person described in (a) above?		
c	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
1	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>		
2	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
1	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
1	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?		
2	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>		
3	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

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test Answer (a) and (b) below.		
a	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>		
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>		
3	Parent of Supported Organizations Answer (a) and (b) below.		
a	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	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

- 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.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	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)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

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)

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
Schedule A, Part I Reason for Public Charity Status	<p>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)</p>

990 Schedule A, Supplemental Information

Return Reference	Explanation
Schedule A, Part II, Line 10 Other Income	DESCRIPTION - ADMIN REIMB, COLUMN A - 1997736 0, COLUMN B - 2147781 0, COLUMN C - 2242945 0, COLUMN D - 2926997 0, COLUMN E - 2896195 0, COLUMN F - 12211654 0, DESCRIPTION - SPECIAL EVENTS, COLUMN A - 1721119 0, COLUMN B - 1714449 0, COLUMN C - 2141837 0, COLUMN D - 762363 0, COLUMN E - 719828 0, COLUMN F - 7059596 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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047
2018
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
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" 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	
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 |
|--|---------|
| c Beginning balance | 28,706 |
| d Additions during the year | 397,102 |
| e Distributions during the year | 380,488 |
| f Ending balance | 45,320 |
- 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
1a Beginning of year balance	76,568,713	68,995,173	60,541,018	55,689,337	49,547,547
b Contributions	5,864,350	4,896,564	3,904,080	8,045,749	7,166,798
c Net investment earnings, gains, and losses	1,792,632	5,379,790	7,152,280	-1,034,696	811,997
d Grants or scholarships					
e Other expenditures for facilities and programs	3,155,252	2,702,814	2,602,205	2,159,372	1,837,005
f Administrative expenses					
g End of year balance	81,070,443	76,568,713	68,995,173	60,541,018	55,689,337

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 10 85 %
 - b** Permanent endowment ▶ 89 15 %
 - 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
- | | | |
|--|-----|----|
| (i) unrelated organizations | Yes | No |
| (ii) related organizations | No | No |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? **3b**
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

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
1a Land		61,088,525		61,088,525
b Buildings		1,725,357,792	806,793,489	918,564,303
c Leasehold improvements		93,638,155	65,119,380	28,518,775
d Equipment		1,001,198,253	737,066,161	264,132,092
e Other		337,499,892	161,094,368	176,405,524
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				1,448,709,219

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)		
Total. (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)		
Total. (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	89,200,035
(2) Restricted Assets of Spectrum Health Foundation	173,112,072
(3) Other Assets	4,050,127
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	266,362,234

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	81,998,441
Third Party Payable	46,844,117
Other Liabilities	4,421,343
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	133,263,901

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.

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

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.

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

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: 18007697

Software Version: 2018v3.1

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), CREATES 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) acts 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)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047
2018
Open to Public Inspection

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
See Add'l Data					
3a Sub-total	0	0			126,633
b Total from continuation sheets to Part I					0
c Totals (add lines 3a and 3b)	0	0			126,633

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.

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

- 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 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, don't 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, don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

ReturnReference	Explanation

Additional Data

Software ID: 18007697

Software Version: 2018v3.1

EIN: 61-1740292

Name: Spectrum Health System Group Return

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
Europe (Including Iceland and Greenland)	0	0	Program Services	Patient refunds	108,636
North America (Canada & Mexico only)	0	0	Program Services	Patient refunds	5,235

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
Europe (Including Iceland and Greenland)	0	0	Program Services	Payment for speaker and flight reimbursement	4,085
Europe (Including Iceland and Greenland)	0	0	Program Services	Medical device purchase/malware analysis systems for malware detection and forensics	8,377

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
South Asia	0	0	Program Services	Payment for Doctors publication	300

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" 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.

▶ Go to www.irs.gov/Form990 for instructions and the latest information

OMB No 1545-0047

2018

**Open to Public
Inspection**

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			
Total	▶					

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.

		(a)Event #1	(b) Event #2	(c)Other events	(d)
		FOUNDATION GALA (event type)	UNITED CHARITY BALL (event type)	26 (total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	1,441,570	152,156	501,383	2,095,109
	2 Less Contributions	1,244,445	130,836		1,375,281
	3 Gross income (line 1 minus line 2)	197,125	21,320	501,383	719,828
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		10,085		10,085
	7 Food and beverages	263,506	18,960		282,466
	8 Entertainment		5,100		5,100
	9 Other direct expenses	372,494	20,207	534,582	927,283
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				1,224,934
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-505,106

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.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 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	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 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
- | | | | |
|----------|-----------------------------|------------|---|
| a | The organization's facility | 13a | % |
| b | An outside facility | 13b | % |

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer Employee Independent contractor

17 Mandatory distributions

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

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

Part IV Supplemental Information. 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
 Internal Revenue Service

Hospitals

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990EZ for instructions and the latest information.**

Name of the organization
Spectrum Health System Group Return

Employer identification number
61-1740292

OMB No 1545-0047
2018
 Open to Public Inspection

Part I Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes	
b If "Yes," was it a written policy?	1b	Yes	
2 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			
3 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			
a 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> %	3a	Yes	
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 _____ %	3b		No
c 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			
4 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"?	4	Yes	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	Yes	
c 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?	5c		No
6a Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b If "Yes," did the organization make it available to the public?	6b	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

	(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
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			2,792,613		2,792,613	0 10 %
b Medicaid (from Worksheet 3, column a)			677,636,638	493,163,230	184,473,408	6 86 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			31,154,421	19,234,120	11,920,301	0 44 %
d Total Financial Assistance and Means-Tested Government Programs	0	0	711,583,672	512,397,350	199,186,322	7 41 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			13,816,942	5,002,602	8,814,340	0 33 %
f Health professions education (from Worksheet 5)			34,078,400	10,052,479	24,025,921	0 89 %
g Subsidized health services (from Worksheet 6)			7,679,516	4,047,940	3,631,576	0 14 %
h Research (from Worksheet 7)			1,951,306	51,376	1,899,930	0 07 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)			1,341,507		1,341,507	0 05 %
j Total. Other Benefits	0	0	58,867,671	19,154,397	39,713,274	1 48 %
k Total. Add lines 7d and 7j	0	0	770,451,343	531,551,747	238,899,596	8 89 %

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			14,135		14,135	0 %
4 Environmental improvements			128,385		128,385	0 %
5 Leadership development and training for community members					0	0 %
6 Coalition building			22,480		22,480	0 %
7 Community health improvement advocacy			430,815	350	430,465	0.02 %
8 Workforce development			259,097		259,097	0.01 %
9 Other					0	0 %
10 Total	0	0	1,018,512	350	1,018,162	0.04 %

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	144,884,099
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	796,808,523
6	Enter Medicare allowable costs of care relating to payments on line 5.	6	986,760,780
7	Subtract line 6 from line 5. This is the surplus (or shortfall).	7	-189,952,257
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 (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

(a) Name of entity	(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?

10

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)

See Additional Data Table

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

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 _____

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

		Yes	No
Community Health Needs Assessment			
1	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
2	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
3	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	
a	<input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b	<input checked="" type="checkbox"/> Demographics of the community		
c	<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		
d	<input checked="" type="checkbox"/> How data was obtained		
e	<input checked="" type="checkbox"/> The significant health needs of the community		
f	<input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	<input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	<input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i	<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)		
j	<input type="checkbox"/> Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA <u>20 17</u>		
5	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 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	
6 a	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	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	
7	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	
a	<input checked="" type="checkbox"/> Hospital facility's website (list url) <u>SEE SUPPLEMENTAL INFORMATION IN PART VI</u>		
b	<input checked="" type="checkbox"/> Other website (list url) <u>HTTPS://WWW.SPECTRUMHEALTH.ORG/HEALTHIER-COMMUNITIES/COMMUNITY-HEALTH-NEEDS-ASSESSMENT</u>		
c	<input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d	<input checked="" type="checkbox"/> Other (describe in Section C)		
8	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	
9	Indicate the tax year the hospital facility last adopted an implementation strategy <u>20 17</u>		
10	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	
a			
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
11	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		
12a	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	If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c	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			
13	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	13 Yes	
a	<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	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input type="checkbox"/> Medical indigency		
e	<input type="checkbox"/> Insurance status		
f	<input type="checkbox"/> Underinsurance discount		
g	<input type="checkbox"/> Residency		
h	<input checked="" type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	14 Yes	
15	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)	15 Yes	
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
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		
c	<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		
d	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	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)	16 Yes	
a	<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	<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>		
c	<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>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<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)		
f	<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)		
g	<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		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<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		
j	<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	
17	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	
18	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			
a	<input type="checkbox"/> Reporting to credit agency(ies)			
b	<input type="checkbox"/> Selling an individual's debt to another party			
c	<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			
d	<input type="checkbox"/> Actions that require a legal or judicial process			
e	<input type="checkbox"/> Other similar actions (describe in Section C)			
f	<input checked="" type="checkbox"/> None of these actions or other similar actions were permitted			
19	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
a	<input type="checkbox"/> Reporting to credit agency(ies)			
b	<input type="checkbox"/> Selling an individual's debt to another party			
c	<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			
d	<input type="checkbox"/> Actions that require a legal or judicial process			
e	<input type="checkbox"/> Other similar actions (describe in Section C)			
20	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)			
a	<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	<input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process			
c	<input checked="" type="checkbox"/> Processed incomplete and complete FAP applications			
d	<input checked="" type="checkbox"/> Made presumptive eligibility determinations			
e	<input type="checkbox"/> Other (describe in Section C)			
f	<input type="checkbox"/> None of these efforts were made			

Policy Relating to Emergency Medical Care

21	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	
a	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions			
b	<input type="checkbox"/> The hospital facility's policy was not in writing			
c	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d	<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
23		No
24		No

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

Form and Line Reference	Explanation
See Add'l Data	

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

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 https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment Spectrum Health Blodgett https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment Spectrum Health United https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment Spectrum Health Gerber Memorial https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment Spectrum Health Ludington https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment Spectrum Health Big Rapids https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment Spectrum Health Reed City https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment Spectrum Health Zeeland https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment Spectrum Health Kelsey https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment Spectrum Health Pennock https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment

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 https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment Spectrum Health Blodgett https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment Spectrum Health United https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment Spectrum Health Gerber Memorial https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment Spectrum Health Ludington https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment Spectrum Health Big Rapids https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment Spectrum Health Reed City https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment Spectrum Health Zeeland https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment Spectrum Health Kelsey https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment Spectrum Health Pennock https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment

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 www.spectrumhealth.org (click on the link titled "about" then "corporate social responsibility" or https://www.spectrumhealth.org/about-us/corporate-social-responsibility/community-benefit) 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 FY19. 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 \$11.9 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 \$2,688,662,062 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 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 -HELEN DEVOS CHILDREN'S HOSPITAL PEDIATRIC PRIMARY CARE CLINIC IS A RESIDENCY TEACHING CLINIC THAT TEAMS PEDIATRICIANS WITH MEDICAL STUDENTS AND RESIDENTS TO SERVE AS THE MEDICAL HOME FOR ITS PATIENTS THE PROGRAM PROVIDES ROUTINE WELL-CHILD CARE, DIAGNOSIS AND TREATMENT FOR NEW PROBLEMS, MANAGEMENT OF COMPLEX CHRONIC CARE, AND PEDIATRIC CONSULTATION BY REFERRAL -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	144884099

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 and Patient accounts receivable footnote, which contains bad debt expense is on pages , and allowance for uncollectible accounts is on pages 19-23 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 https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment Spectrum Health Blodgett https://www.spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment Spectrum Health United https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment Spectrum Health Gerber Memorial https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment Spectrum Health Ludington https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment Spectrum Health Big Rapids https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment Spectrum Health Reed City https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment Spectrum Health Zeeland https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment Spectrum Health Kelsey https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment Spectrum Health Pennock https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment</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 at www.spectrumhealth.org/affording-care/financial-assistance.</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 and Spectrum Health Blodgett Spectrum Health Butterworth and Spectrum Health Blodgett 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 1,600,000 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 specific population and income/poverty statistics see the Community Health Needs Assessment accessible at https://www.spectrumhealth.org/locations/spectrum-health-hospitals-butterworth-hospital/community-health-needs-assessment and https://spectrumhealth.org/locations/spectrum-health-hospitals-blodgett-hospital/community-health-needs-assessment 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 https://www.spectrumhealth.org/locations/spectrum-health-united-hospital/communities/community-health-needs-assessment 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 https://www.spectrumhealth.org/locations/spectrum-health-gerber-memorial/communities/community-health-needs-assessment 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 https://www.spectrumhealth.org/locations/spectrum-health-ludington-hospital/communities/community-health-needs-assessment 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 https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-hospital/communities/community-health-needs-assessment Spectrum Health Reed City Spectrum Health Reed City is a critical access facility that has identified a primary service area of three counties, including Lake, Osc</p>

Form and Line Reference	Explanation
Schedule H, Part VI, Line 4 Community Information	<p>eoala 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 https://www.spectrumhealth.org/locations/spectrum-health-reed-city-hospital/communities/community-health-needs-assessment 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 three 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 https://www.spectrumhealth.org/locations/spectrum-health-zeeland-community-hospital/communities/community-health-needs-assessment 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 https://www.spectrumhealth.org/locations/spectrum-health-kelsey-hospital/communities/community-health-needs-assessment 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 https://www.spectrumhealth.org/locations/spectrum-health-pennock/communities/community-health-needs-assessment</p>

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part VI, Line 5 Promotion of community health	<p>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</p>

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
<p>Schedule H, Part VI, Line 6 Affiliated health care system</p>	<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 fourteen hospitals including Helen DeVos Children's Hospital, a state of the art children's hospital and Lakeland Regional Health System, which integrated into the Spectrum Health System in October 2018, but is not included within this Group Return filing. The Spectrum Health Hospital Group includes more than 230 service sites (including Lakeland Regional Health System sites), the Spectrum Health Medical Group physician group, and Priority Health, a health plan with over 825,000 members. Spectrum Health is West Michigan's largest employer with more than 31,000 employees (including Lakeland Regional Health System) and over 3,200 volunteers. The integrated health system (including Lakeland Regional Health System) provided over \$585 million in community benefit during its 2019 fiscal year. The \$585 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 (including Lakeland Regional 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. Spectrum Health adopted a new mission in 2019 - to improve health, inspire hope and save lives. 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 health, inspire hope and save lives." 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

Additional Data

Software ID: 18007697
Software Version: 2018v3.1
EIN: 61-1740292
Name: Spectrum Health System Group Return

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

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? 10		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

Section A. Hospital Facilities		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? 10											
Name, address, primary website address, and state license number											
6	SPECTRUM HEALTH BIG RAPIDS 605 OAK STREET BIG RAPIDS, MI 49307 https://www.spectrumhealth.org/locations/spectrum-health-big-rapids-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 KELSEY 419 WASHINGTON AVE LAKEVIEW, MI 48840 WWW.SPECTRUMHEALTH.ORG/LOCATIONS/SPECTRUM-HEALTH-KELSEY-HOSPITAL , 1060000147,	X	X			X		X			A
10	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
Schedule H, Part V, Section B, Line 5 Facility A, 1	Facility A, 1 - A,1 - Spectrum Health Butterworth and A,2 - Spectrum Health Blodgett 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
Schedule H, Part V, Section B, Line 5 Facility A, 2	Facility A, 2 - A,3 - Spectrum Health United and A,9 -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

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, 10 - 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.

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Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 6a Facility A, 1	Facility A, 1 - A,1 - Spectrum Health Butterworth and A,2 - Spectrum Health Blodgett 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.

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Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 6b Facility A, 1	Facility A, 1 - A,1 - Spectrum Health Butterworth and A,2 - Spectrum Health Blodgett 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 https://www.spectrumhealth.org/healthier-communities/community-health-needs-assessment/spectrum-health-grand-rapids
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 and A,2 - Spectrum Health Blodgett The CHNA for Spectrum Health Butterworth and Spectrum Health Blodgett is available on the Kent County Community Health Needs Assessment website https //accesskent com/Health/CHNA
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 https //www miottawa org/health/ochd/pdf/data/2017_CHNA_Report pdf

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,10 - 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,10 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 https://www.spectrumhealth.org/healthier-communities/community-health-needs-assessment

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,10 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,10 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 Counselors 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

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

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

OMB No 1545-0047

2018

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.

Go to www.irs.gov/Form990 for the latest information.

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...
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

Table with 8 columns: (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. Rows 1-12.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 34
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	6	6,000			
(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: 18007697
Software Version: 2018v3.1
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.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SPECTRUM HEALTH SYSTEM 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503	38-3382353	501(C)(3)	426,028				GENERAL SUPPORT
CHERRY STREET HEALTH SERVICES 550 CHERRY ST SE GRAND RAPIDS, MI 49503	38-2853534	501(C)(3)	325,000				VISION & DENTAL CARE

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ACCESS OF WEST MICHIGAN 2850 KALAMAZOO SE GRAND RAPIDS, MI 49506	38-3195190	501(C)(3)	176,875				FOOD PANTRY ASSISTANCE FOR CHRONIC HEALTH CONDITIONS
EXALTA HEALTH 15 ANDRE ST GRAND RAPIDS, MI 49503	38-3273825	501(C)(3)	124,000				MEDICAL CARE SERVICES

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ARBOR CIRCLE CORPORATION 1115 BALL NE GRAND RAPIDS, MI 49505	38-3263853	501(C)(3)	90,000				BEHAVIORAL HEALTH FOR THE UNDERSERVED
HEALTHNET OF WEST MI DBA KENT HEALTH PLAN 620 CENTURY AVE SW STE 210 GRAND RAPIDS, MI 49503	38-3609504	501(C)(3)	85,000				OBESITY MANAGEMENT AND PHYSICAL FITNESS

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MEL TROTTER MINISTRIES 225 COMMERCE SW GRAND RAPIDS, MI 49503	38-1410467	501(C)(3)	75,000				RECOUPERATION CENTER SERVICES/FOOD ASSISTANCE
WEST MI CENTER FOR ARTS AND TECHNOLOGY 98 E FULTON ST GRAND RAPIDS, MI 49503	74-3120354	501(C)(3)	67,625				WORKFORCE DEVELOPMENT

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

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LINCUP 1167 MADISON AVE SE GRAND RAPIDS, MI 49507	38-3537915	501(C)(3)	60,500				SOCIAL DETERMINANTS OF HEALTH MANAGEMENT
COMMUNITY FOOD CLUB 1100 SOUTH DIVISION GRAND RAPIDS, MI 49507	82-2265189	501(C)(3)	50,000				FOOD AND NUTRITION EDUCATION THROUGH COMMUNITY FOOD CLUB

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
START GARDEN 40 PEARL NW 200 GRAND RAPIDS, MI 49503	81-1987459	501(C)(3)	50,000				100 IDEAS CAMPAIGN SUPPORT
YMCA 475 LAKE MICHIGAN DR NW GRAND RAPIDS, MI 49503	38-1358058	501(C)(3)	43,980				OBESITY MANAGEMENT AND PHYSICAL FITNESS

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
URBAN ROOTS 1316 MADISON AVE SE GRAND RAPIDS, MI 49507	47-5167474	501(C)(3)	42,334				FOOD AND NUTRITION EDUCATION
FAMILY OUTREACH CENTER INC 1939 DIVISION AVE GRAND RAPIDS, MI 49507	38-2272711	501(C)(3)	40,000				BEHAVIORAL HEALTH FOR THE UNDERSERVED

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KINGDOM LIFE MINISTRIES 2317 KALAMAZOO AVE SE GRAND RAPIDS, MI 49507	26-0228233	501(C)(3)	40,000				HOUSING AND SUPPORT GROUPS
LITERACY CENTER OF WEST MICHIGAN 1120 MONROE AVE NW SUITE 240 GRAND RAPIDS, MI 49503	38-2725232	501(C)(3)	35,000				LITERACY PROGRAMMING

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WELL HOUSE 600 CASS SE GRAND RAPIDS, MI 49503	38-2779457	501(C)(3)	35,000				FOOD AND NUTRITION EDUCATION
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.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GRAND RAPIDS HQ 3501 FAIRLANES AVE SW GRAND RAPIDS, MI 49418	46-5549116	501(C)(3)	32,359				SERVICES FOR HOMELESS YOUTH
GRAND RAPIDS YOUTH COMMONWEALTH (DBA BOYS & GIRLS CLUB) 235 STRAIGHT AVE NW GRAND RAPIDS, MI 49504	38-0593958	501(C)(3)	25,000				SUPPLIES

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GRAND RAPIDS RED PROJECT 343 ATLAS AVE SE GRAND RAPIDS, MI 49506	38-3414580	501(C)(3)	25,000				MEDICAL SUPPLIES
311 YOUTH HOUSING 722 EASTERN AVE SE GRAND RAPIDS, MI 49503	46-2391112	501(C)(3)	23,000				YOUTH HOUSING

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DEGAGE MINISTRIES 144 DIVISION AVE S GRAND RAPIDS, MI 49503	38-1912094	501(C)(3)	20,000				MEDICAL & FOOD SUPPORT
OASIS OF HOPE 522 LEONARD NW GRAND RAPIDS, MI 49504	20-2781312	501(C)(3)	20,000				MEDICAL CARE SERVICES

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FAMILY FUTURES 678 FRONT AVE NW GRAND RAPIDS, MI 49504	38-2605028	501(C)(3)	18,500				EARLY CHILDHOOD DEVELOPMENT EVALUATION
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.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GRAND RAPIDS AFRICAN AMERICAN HEALTH INSTITUTE 515 MICHIGAN NE GRAND RAPIDS, MI 49503	06-1658200	501(C)(3)	12,500				FOOD & HEALTH EDUCATION
DANISH FESTIVAL INC PO BOX 211 GREENVILLE, MI 48838	38-1869399	501(c)(3)	12,000				COMMUNITY FESTIVAL

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BE WELL CENTER INC 336 HALL ST SE GRAND RAPIDS, MI 49507	36-4737541	501(C)(3)	10,000				PHYSICAL FITNESS ACTIVITY
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.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREENVILLE AREA RECREATION & COMMUNITY CENTER 411 S LAFAYETTE ST GREENVILLE, MI 48838	38-6004556	CITY OF GREENVILLE	5,000				TRIATHLON

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
Spectrum Health System Group Return

Employer identification number
61-1740292

Part I Questions Regarding Compensation

		Yes	No		
<p>1a 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</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <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) </td> </tr> </table>	<input checked="" type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input 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)			
<input checked="" type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input 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)				
<p>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</p>	1b	Yes			
<p>2 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?</p>	2	Yes			
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <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 </td> </tr> </table>	<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			
<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				
<p>4 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</p>					
<p>a Receive a severance payment or change-of-control payment?</p>	4a	Yes			
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b	Yes			
<p>c 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</p>	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>					
<p>5 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</p>					
<p>a The organization?</p>	5a		No		
<p>b Any related organization? If "Yes," on line 5a or 5b, describe in Part III</p>	5b		No		
<p>6 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</p>					
<p>a The organization?</p>	6a		No		
<p>b Any related organization? If "Yes," on line 6a or 6b, describe in Part III</p>	6b		No		
<p>7 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</p>	7	Yes			
<p>8 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</p>	8		No		
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9				

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.

Return Reference	Explanation
Schedule J, Part I, Line 1a Health or social club dues or initiation fees	The organization provided health club dues for eleven executive employees. These amounts were treated as taxable compensation and included in Form W-2.

Return Reference	Explanation
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

Return Reference	Explanation
Schedule J, Part I, Line 4a Severance or change-of-control payment	\$137,556 Douglas Apple \$98,025 Steven Heacock \$621,812 Ronald Knaus \$372,912 Julie Lepzinski \$63,939 Sheryl Lewis-Blake \$136,160 Randall Stasik

Return Reference	Explanation
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	<p>\$789,421 Douglas Apple \$15,346 Ovell Barbee \$33,576 Brian Brassler \$2,294,061 Richard Breon \$576,734 Joan Budden \$1,741,253 Marc Chircop \$173,042 Robert Connors \$173,088 Matthew Cox \$27,933 Kenneth Fawcett \$807,444 Christina Freese Decker \$1,211,883 Steven Heacock \$37,767 William Jewell \$46,866 Mary Anne Jones \$49,120 Jason Joseph \$2,928,406 Ronald Knaus \$46,237 David Krhovsky \$52,068 Jay LaBine \$4,408 Andrea Leslie \$33,274 Ron Lewis \$47,092 Sheryl Lewis-Blake \$25,201 Nicole McConnell \$463,482 Patrick O'Hare \$323,331 Pamela Ries \$372,457 Gwen Sandefur \$204,357 Randall Stasik \$26,411 Chad Tuttle \$53,095 Shawn Ulreich \$29,341 Mary Kay VanDriel \$48,669 Douglas Welday \$602,765 Seth Wolk</p> <p>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 WHILE ALSO BEING REPORTED IN THE CURRENT 990 AS TOTAL COMPENSATION THIS INCLUDES CERTAIN PAYMENTS IN 2018 OF A LONG-TERM INCENTIVE BONUS PLAN FOR CERTAIN KEY EXECUTIVES THAT HAS A THREE YEAR MEASUREMENT PERIOD ENDING JUNE 30, 2018 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</p>

Return Reference	Explanation
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.



Schedule J (Form 990) 2018

Additional Data

Software ID: 18007697
Software Version: 2018v3.1
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				
Gwen Sandefur	(i)	677,766	550,226	21,103	277,120	104,430	1,630,645	372,457
See Schedule O	(ii)	0	0	0	0	0	0	0
Randall Kelley	(i)	297,634	78,795	8,610	58,079	55,758	498,876	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Randall Stasik	(i)	167,876	284,588	146,815	12,316	12,384	623,979	204,357
President, SHGM - Part Year	(ii)	0	0	0	0	0	0	0
Andrea Leslie	(i)	254,371	66,620	1,861	70,319	49,871	443,042	4,408
See Schedule O	(ii)	0	0	0	0	0	0	0
Mary Kay Vandriel	(i)	285,975	108,170	4,173	55,766	51,959	506,043	29,341
President, SHBR & SHRC - Part Year	(ii)	0	0	0	0	0	0	0
Angela Ditmar	(i)	231,925	77,040	2,465	13,231	54,573	379,234	0
President, SHP	(ii)	0	0	0	0	0	0	0
Sheryl Lewis-Blake	(i)	217,058	117,495	68,335	59,777	50,858	513,523	47,092
President, SHP - Part Year	(ii)	0	0	0	0	0	0	0
Ron Lewis	(i)	281,415	110,597	3,489	66,747	59,513	521,761	33,274
President, SHZ	(ii)	0	0	0	0	0	0	0
Scott Davis	(i)	195,707	35,000	10,252	0	51,753	292,712	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Douglas Welday	(i)	355,693	176,637	4,826	107,716	72,490	717,362	48,669
See Schedule O	(ii)	0	0	0	0	0	0	0
Chad Tuttle	(i)	254,067	81,793	2,293	69,986	56,513	464,652	26,411
See Schedule O	(ii)	0	0	0	0	0	0	0
Kevin Smith	(i)	187,978	35,552	743	13,691	20,341	258,305	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Karen Pakkala	(i)	191,191	33,520	2,884	13,705	4,885	246,185	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Jason Slaikeu MD	(i)	512,401	56,392	14,305	16,500	31,227	630,825	0
See Schedule O	(ii)	0	0	0	0	0	0	0
John Schuen MD	(i)	299,002	34,521	18,163	31,704	37,305	420,695	0
Vice Chair, SHMG	(ii)	0	0	0	0	0	0	0
Brian Phillips	(i)	383,973	10,755	11,268	30,250	20,183	456,429	0
Treasurer, SHMG	(ii)	0	0	0	0	0	0	0
Darryl Elmouchi MD	(i)	709,822	488,342	48,665	364,477	107,451	1,718,757	310,573
See Schedule O	(ii)	0	0	0	0	0	0	0
Vicki Weaver	(i)	299,280	89,171	9,624	24,750	12,392	435,217	0
President, SHF	(ii)	0	0	0	0	0	0	0
Joan A BUDDEN	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	796,890	948,583	20,817	393,615	113,300	2,273,205	576,734
Christina Freese Decker	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	1,003,664	1,274,243	13,908	557,571	143,850	2,993,236	807,444

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				
David KRHOVSKY MD	(i)	376,281	154,418	8,713	19,250	67,753	626,415	46,237
See Schedule O	(ii)	0	0	0	0	0	0	0
Patrick O'Hare	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	422,323	719,141	21,578	166,081	80,928	1,410,051	463,482
Jordan Sall	(i)	510,620	12,066	7,096	16,500	26,091	572,373	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Shawn Ulreich	(i)	425,399	175,057	13,250	130,757	77,721	822,184	53,095
See Schedule O	(ii)	0	0	0	0	0	0	0
Zane Knoer	(i)	240,506	57,875	5,467	22,098	24,083	350,029	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Allan Nelson MD	(i)	219,510	10,755	19,949	28,769	30,651	309,634	0
Director, SHL - Part Year	(ii)	0	0	0	0	0	0	0
Steven Heacock	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	321,375	1,412,702	834,841	101,421	76,136	2,746,475	1,211,883
Patricia Hoepner	(i)	222,456	21,404	7,134	21,105	18,381	290,480	0
Director, SHRC	(ii)	0	0	0	0	0	0	0
Jason Joseph	(i)	0	0	0	0	0	0	0
Director, SHBR & SHRC	(ii)	383,723	156,939	2,182	93,886	66,443	703,173	49,120
Lisa Price	(i)	305,702	8,981	6,322	20,625	19,318	360,948	0
Director, SHBR	(ii)	0	0	0	0	0	0	0
Andrew Parsons	(i)	369,829	250	6,795	16,500	26,744	420,118	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Pamela Ries	(i)	0	0	0	0	0	0	0
Director, SHP	(ii)	443,890	534,210	18,514	226,783	72,846	1,296,243	323,331
Ovell Barbee	(i)	245,568	84,189	3,095	57,137	39,414	429,403	15,346
See Schedule O	(ii)	0	0	0	0	0	0	0
Mary Anne Jones	(i)	0	0	0	0	0	0	0
Director, SHU & SHK	(ii)	437,693	182,029	5,850	122,357	79,386	827,315	46,866
Nicole McConnell	(i)	243,559	96,635	2,756	72,861	58,112	473,923	25,201
See Schedule O	(ii)	0	0	0	0	0	0	0
Matthew Cox	(i)	0	0	0	0	0	0	0
Director, SHZ	(ii)	715,185	419,217	34,611	394,879	123,521	1,687,413	173,088
Thomas Visser MD	(i)	467,362	8,981	7,785	27,500	25,373	537,001	0
Director, SHZ	(ii)	0	0	0	0	0	0	0
Annica Waalkes	(i)	278,426	7,346	990	14,738	1,407	302,907	0
Director, SHZ	(ii)	0	0	0	0	0	0	0
Tricia Baird	(i)	267,878	66,903	1,043	11,000	25,240	372,064	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Matthew Denenberg MD	(i)	368,300	99,695	4,197	15,125	62,214	549,531	0
See Schedule O	(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				
Gregory Gadbois MD	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	286,905	70,787	3,859	19,250	28,800	409,601	0
JAY LABINE	(i)	0	0	0	0	0	0	0
Director, SHCC - Part Year	(ii)	336,586	170,827	4,658	108,881	65,193	686,145	52,068
Stephanie Murray	(i)	110,333	27,726	756	6,556	27,259	172,630	0
See Schedule O	(ii)	0	0	0	0	0	0	0
Simin Beg	(i)	247,088	29,844	15,204	23,218	28,306	343,660	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
Lee Begrow DO	(i)	320,495	10,755	9,076	30,250	23,115	393,691	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
Robert Fitzgerald MD	(i)	395,187	43,870	9,427	24,750	32,773	506,007	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
JAMES FORSHEE MD	(i)	0	0	0	0	0	0	0
DIRECTOR, SHMG	(ii)	404,616	125,031	7,855	78,019	74,827	690,348	0
Michael Harrison MD	(i)	482,462	136,584	10,982	27,500	37,705	695,233	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
Melinda Johnson	(i)	455,304	125,415	7,253	20,625	23,733	632,330	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
Mary O'Callaghan	(i)	251,830	27,388	9,279	28,062	1,245	317,804	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
Matthew Steensma MD	(i)	555,781	12,841	7,303	16,500	25,844	618,269	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
Brett Zimmerman DO	(i)	368,323	40,566	15,217	20,625	24,427	469,158	0
Director, SHMG	(ii)	0	0	0	0	0	0	0
Richard Breon	(i)	0	0	0	0	0	0	0
Director, SHF - PART YEAR	(ii)	1,354,065	3,261,657	149,100	24,750	21,341	4,810,913	2,294,061
Brian Brassler	(i)	436,995	157,134	4,337	88,421	75,004	761,891	33,576
See Schedule O	(ii)	0	0	0	0	0	0	0
Marc Chircop	(i)	449,042	1,870,753	37,653	155,781	80,335	2,593,564	1,741,253
See Schedule O	(ii)	0	0	0	0	0	0	0
William Jewell	(i)	361,347	140,413	4,014	103,855	61,426	671,055	37,767
Secretary, SHH	(ii)	0	0	0	0	0	0	0
Martha Boonstra	(i)	303,112	84,961	5,613	19,250	42,559	455,495	0
Secretary, SHMG	(ii)	0	0	0	0	0	0	0
Robert Connors	(i)	536,199	317,903	15,190	24,750	18,043	912,085	173,042
President, HDVCH, SHH	(ii)	0	0	0	0	0	0	0
Douglas Apple MD	(i)	402,589	935,943	742,614	147,723	79,627	2,308,496	789,421
Chief Medical Officer, Delivery System - Part Year	(ii)	0	0	0	0	0	0	0
Konstantin Elisevich	(i)	1,013,811	276,485	20,078	27,500	20,905	1,358,779	0
VP, Dept Chief, Neurosciences	(ii)	0	0	0	0	0	0	0

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				
Marcus Haw	(i)	1,007,700	111,042	20,944	24,750	33,176	1,197,612	0
Dept Chief, HDVCH Cardiothorac, SHH	(ii)	0	0	0	0	0	0	0
Peter Jebson	(i)	837,763	228,750	10,402	24,750	19,654	1,121,319	0
VP, Dept Chief, Orthopaedics, SHMG	(ii)	0	0	0	0	0	0	0
Charles Sherry	(i)	1,036,182	12,841	7,840	16,500	35,447	1,108,810	0
Section Chief - Physician, SHMG	(ii)	0	0	0	0	0	0	0
Ronald Knaus	(i)	0	0	0	0	0	0	0
See Schedule O	(ii)	14,118	3,343,407	3,125,040	0	75,013	6,557,578	2,928,406
Kenneth Fawcett Jr MD	(i)	276,805	111,341	16,956	46,331	65,437	516,870	27,933
See Schedule O	(ii)	0	0	0	0	0	0	0
Julie Lepzinski	(i)	0	0	372,976	0	0	372,976	0
Former SVP, Chief Operating Officer, SHMG	(ii)	0	0	0	0	0	0	0
Seth Wolk MD	(i)	0	0	0	0	0	0	0
Former President, SHMG	(ii)	471,934	993,976	132,944	185,048	123,560	1,907,462	602,765

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No 1545-0047

2018

Open to Public Inspection

▶ **Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

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
A Kent Hospital Finance Authority (2011AB)	38-2350002	490580DQ7	06-22-2011	212,859,639	2005B & 2008B1 Revenue Refunding Bonds		X		X		X
B Kent Hospital Finance Authority (2011C)	38-2350002	490580ED5	11-09-2011	75,511,075	2008B2 Revenue Refunding Bonds		X		X	X	
C Kent Hospital Finance Authority (2008C)	38-2350002	490580CY1	09-09-2008	67,200,000	1998B Refunding Bond		X		X	X	
D 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

		A		B		C		D	
1	Amount of bonds retired	41,215,708		0		30,700,000		56,490,000	
2	Amount of bonds legally defeased	0		0		0		0	
3	Total proceeds of issue	212,859,639		75,511,075		67,200,000		112,980,000	
4	Gross proceeds in reserve funds	0		0		0		0	
5	Capitalized interest from proceeds	0		0		0		0	
6	Proceeds in refunding escrows	0		0		0		0	
7	Issuance costs from proceeds	1,359,065		836,075		0		255,000	
8	Credit enhancement from proceeds	0		0		0		0	
9	Working capital expenditures from proceeds	0		0		0		0	
10	Capital expenditures from proceeds	50,000,574		0		0		0	
11	Other spent proceeds	161,500,000		74,675,000		67,200,000		112,725,000	
12	Other unspent proceeds	0		0		0		0	
13	Year of substantial completion	2011		2011		2008		2012	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X		X		X		X	
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16	Has the final allocation of proceeds been made?	X		X		X		X	
17	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
1	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
2	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
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
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	
c Are there any research agreements that may result in private business use of bond-financed property?	X		X		X		X	
d 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	
4 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 %
5 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 %
6 Total of lines 4 and 5		0 %		0 %		0 %		0 %
7 Does the bond issue meet the private security or payment test?		X		X		X		X
8a 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 If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 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
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?	X		X		X		X	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X			X	X		X	
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 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 2017A 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)

Return Reference	Explanation
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>

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

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Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

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 Bond Issues

Table with 10 columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Deceased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows include Kent Hospital Finance Authority, Mason County Hospital Finance Authority, etc.

Part II Proceeds

Table with 13 rows and 8 columns. Rows 1-13 show amounts for various categories like bonds retired, proceeds of issue, and issuance costs. Rows 14-17 are yes/no questions about bond issues.

Part III Private Business Use

Table with 2 rows and 8 columns. Rows 1-2 are yes/no questions about private business use of bond-financed property.

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
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	
c Are there any research agreements that may result in private business use of bond-financed property?	X		X		X		X	
d 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	
4 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 %	
5 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 %	
6 Total of lines 4 and 5	0 %		0 %		0 1 %		0 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
8a 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 If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 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
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?	X		X		X		X	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X		X		X		X	
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC							0 %	
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 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).

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Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No 1545-0047

2018

Open to Public Inspection

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

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
A	Kent Hospital Finance Authority (2015A)	38-2350002	490580EG8	01-13-2015	78,400,000	Revenue Refunding Bonds		X		X		X
B	Michigan State Hospital Finance Authority (2003 Loan Help)	38-2889417	59465E5V1	12-10-2003	13,400,000	Healthcare Equipment		X		X	X	
C	Michigan State Hospital Finance Authority (2006 Loan Help)	38-2889417	59465HGG5	08-29-2007	7,500,000	Healthcare Equipment		X		X	X	
D	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	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired		0	4,300,000		3,031,165		4,171,549	
2 Amount of bonds legally defeased		0	0		0		0	
3 Total proceeds of issue		78,400,000	4,300,000		3,031,165		4,171,549	
4 Gross proceeds in reserve funds		0	0		0		0	
5 Capitalized interest from proceeds		0	0		0		0	
6 Proceeds in refunding escrows		0	0		0		0	
7 Issuance costs from proceeds		880,000	51,122		36,037		66,804	
8 Credit enhancement from proceeds		0	0		0		0	
9 Working capital expenditures from proceeds		0	0		0		0	
10 Capital expenditures from proceeds		0	4,248,878		2,995,128		4,104,745	
11 Other spent proceeds		77,520,000	0		0		0	
12 Other unspent proceeds		0	0		0		0	
13 Year of substantial completion	2015		2003		2008		2012	
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?	X			X		X		X
15 Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16 Has the final allocation of proceeds been made?	X		X		X		X	
17 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
1 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
2 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
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
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	
c Are there any research agreements that may result in private business use of bond-financed property?	X		X		X		X	
d 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	
4 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 %	
5 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 %	
6 Total of lines 4 and 5	0 %		0 %		0 %		0 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
8a 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 If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 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
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?			X		X		X	
c No rebate due?	X		X		X		X	
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X		X		X		X	
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC	0 %							
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 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).

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

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 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
A Michigan Finance Authority (2013 Help)	80-0596186	59447PXP1	10-10-2013	13,700,000	Healthcare equipment		X		X	X	
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
1 Amount of bonds retired		6,500,000		0				
2 Amount of bonds legally defeased		0		0				
3 Total proceeds of issue		6,500,000		56,490,000				
4 Gross proceeds in reserve funds		0		0				
5 Capitalized interest from proceeds		0		0				
6 Proceeds in refunding escrows		0		0				
7 Issuance costs from proceeds		77,278		0				
8 Credit enhancement from proceeds		0		0				
9 Working capital expenditures from proceeds		0		0				
10 Capital expenditures from proceeds		6,422,722		0				
11 Other spent proceeds		0		56,490,000				
12 Other unspent proceeds		0		0				
13 Year of substantial completion	2014		2017					
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?		X	X					
15 Were the bonds issued as part of an advance refunding issue?		X		X				
16 Has the final allocation of proceeds been made?	X		X					
17 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
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2 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
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X					
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					
c Are there any research agreements that may result in private business use of bond-financed property?	X		X					
d 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					
4 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 %				
5 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 %				
6 Total of lines 4 and 5		0 %		0 %				
7 Does the bond issue meet the private security or payment test?		X		X				
8a 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 If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 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
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?	X							
c No rebate due?	X		X					
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X		X					
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X				
7 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)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **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.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

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
(1) DARRYL ELMOUCHI	OFFICER, SHMG	TUITION ASSISTANCE		X	84,600	2,395		No		No	Yes	
(2) BRETT ZIMMERMAN	DIRECTOR, SHMG	TUITION ASSISTANCE		X	27,000	8,643		No		No	Yes	
(3) ROBERT FITZGERALD MD	DIRECTOR, SHMG	TUITION ASSISTANCE		X	27,000	18,121		No		No	Yes	
(4) MARTHA BOONSTRA	OFFICER, SHMG	TUITION ASSISTANCE		X	27,000	18,121		No		No	Yes	
(5) Jordan Sall	Director, SHGM	Tuition Assistance		X	16,000	16,818		No		No	Yes	
Total					▶ \$	64,098						

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of 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 KURT WASSINK, A MEMBER OF SHZ'S BOARD OF DIRECTORS, HAS A SISTER-IN-LAW THAT IS EMPLOYED BY SHZ (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 7) MS MELISSA MILLER, A MEMBER OF SHGM'S BOARD OF DIRECTORS, HAS A SISTER-IN-LAW THAT IS EMPLOYED BY SHGM (PART IV, LINE 8)
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 1)
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 2) MR BRIAN PHILLIPS, AN OFFICER AND MEMBER OF THE SHMG BOARD OF DIRECTORS, HAS A SPOUSE AND DAUGHTER THAT ARE EMPLOYED BY SHMG (PART IV, LINE 4, 9)
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 11)
Schedule L, Part V SHBR FAMILY RELATIONSHIPS WITH INTERESTED PERSONS	MS CAROLYN CURTIN, A MEMBER OF THE BOARD OF DIRECTORS, HAS A GRANDDAUGHTER AND GRANDSON THAT ARE EMPLOYED BY SHBR (PART IV, LINE 3, 6)
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 5)

Additional Data

Software ID: 18007697

Software Version: 2018v3.1

EIN: 61-1740292

Name: Spectrum Health System Group Return

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
AMWAY HOTEL CORPORATION	BUSINESS	348,675	SHF-SEE SCH L, PART V		No
TIMOTHY O'CALLAGHAN	FAMILY	244,239	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
JAMIE MCLACHLAN	FAMILY	146,023	SHBR-SEE SCH L, PART V		No
SUSAN PHILLIPS	FAMILY	140,677	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
SAMUEL BOLAND	FAMILY	72,736	SHH-SEE SCH L, PART V		No
DILLON NABOZNY	FAMILY	63,756	SHBR-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
MICHELLE PETZ	FAMILY	58,422	SHGM-SEE SCH L, PART V		No
JENA LEE ZEERIP	FAMILY	51,898	SHGM-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
LESLIE SCHULTE	FAMILY	41,007	SHMG-SEE SCH L, PART V		No
TARA ANAMA	FAMILY	33,179	SHZ-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
SHIRLEY TULLER	FAMILY	29,247	SHL-See Sch L, Part V		No

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2018

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for the latest information.**

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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
1 Art—Works of art	X	4	1,508	Market value
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		5,846	Market value
5 Clothing and household goods	X		34,167	Market value
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles	X	4	877	Market value
19 Food inventory	X	53	20,392	Market value
20 Drugs and medical supplies	X	7	25,335	Market value
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Certificates/Events)	X	195	67,440	Market value
26 Other ▶ (Various)	X	130	135,186	Market value
27 Other ▶ (MEDICAL EQUIPMENT)	X	9	142,513	Market value
28 Other ▶ (_____)				

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

	Yes	No
30a 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 If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II Supplemental Information.

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 Other - Various Number of Contributions Other - MEDICAL EQUIPMENT NUMBER OF CONTRIBUTIONS Drugs and medical supplies - DRUGS AND MEDICAL SUPPLIES - NUMBER OF CONTRIBUTIONS

SCHEDULE O
(Form 990 or 990-EZ)

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.

▶ Go to www.irs.gov/Form990 for the latest information.

2018

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Department of the Treasury

Name of the organization

Spectrum Health System Group Return

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 & 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 1,226 LICENSED BEDS COMBINED THE HOSPITALS ARE ACUTE CARE INPATIENT FACILITIES WHICH INCLUDE SPECIALTY CRITICAL CARE UNITS & 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 - SPECTRUM HEALTH BUTTERWORTH AND SPECTRUM HEALTH BLODGETT HOSPITALS RECEIVED THE HEALTHGRADES 2019 AMERICA'S BEST HOSPITALS AWARD FOR A FIFTH CONSECUTIVE YEAR (2015-2019) THIS DISTINCTION PLACES BUTTERWORTH AND BLODGETT IN THE TOP ONE PERCENT OF MORE THAN 4,500 HOSPITALS IN THE NATION FOR CONSISTENTLY PROVIDING OVERALL CLINICAL EXCELLENCE ACROSS A BROAD SPECTRUM OF CONDITIONS AND PROCEDURES YEAR OVER YEAR - SPECTRUM HEALTH BUTTERWORTH AND SPECTRUM HEALTH BLODGETT WERE ALSO THE ONLY HOSPITALS IN MICHIGAN TO RECEIVE THE FOLLOWING THREE DISTINCTIONS AMERICA'S 100 BEST HOSPITALS FOR CORONARY INTERVENTION, AMERICA'S 100 BEST HOSPITALS FOR CARDIAC CARE, AND AMERICA'S 50 BEST HOSPITALS FOR CARDIAC SURGERY - SPECTRUM HEALTH ACHIEVED THE MAGNET DESIGNATION FOR NURSING EXCELLENCE AND OUTSTANDING PATIENT CARE FOR THE THIRD TIME ONLY ABOUT 8 PERCENT OF U.S. HOSPITALS ACHIEVE MAGNET DESIGNATION -HELEN DEVOS CHILDREN'S HOSPITAL WAS NAMED ONE OF U.S. NEWS & WORLD REPORTS 2019-2020 BEST CHILDREN'S HOSPITALS IN 4 PEDIATRIC SPECIALTIES CANCER, CARDIOLOGY & HEART SURGERY, NEPHROLOGY, AND UROLOGY THIS WAS THE EIGHTH YEAR HELEN DEVOS CHILDREN'S HOSPITAL HAS BEEN RECOGNIZED - HELEN DEVOS CHILDREN'S HOSPITAL'S PEDIATRIC ICU WAS RECOGNIZED WITH A GOLD-LEVEL BEACON AWARD FOR EXCELLENCE FROM THE AMERICAN ASSOCIATION OF CRITICAL-CARE NURSES HELEN DEVOS CHILDREN'S HOSPITAL IS ONLY ONE OF 12 UNITS IN THE NATION WITH GOLD-LEVEL RECOGNITION THE BEACON AWARD RECOGNIZES CAREGIVERS IN STELLAR UNITS WHOSE CONSISTENT AND SYSTEMATIC APPROACH TO EVIDENCE-BASED CARE OPTIMIZES PATIENT OUTCOMES 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 -NEWA</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
<p>Form 990, Part III, Line 4a SPECTRUM HEALTH HOSPITAL GROUP, CONTINUED</p>	<p>YGO COUNTY GENERAL HOSPITAL ASSOCIATION D/B/A SPECTRUM HEALTH GERBER MEMORIAL ("SHGM") -ME MORIAL MEDICAL CENTER OF WEST MICHIGAN D/B/A SPECTRUM HEALTH LUDINGTON HOSPITAL ("SHL") -M ECOSTA 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 KEL SEY ("SHK") -ZEELAND COMMUNITY HOSPITAL D/B/A SPECTRUM HEALTH ZEELAND COMMUNITY HOSPITAL ("SHZ") THE COMMUNITY HOSPITALS OF SPECTRUM HEALTH HOSPITAL GROUP PROVIDE APPROXIMATELY 409 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 ("SHCCC") -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 SHCCC 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 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 HOME 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 ED</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4a SPECTRUM HEALTH HOSPITAL GROUP, CONTINUED	UCATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
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 nearly 1,600 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

Return Reference	Explanation
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 FY2019, SHF PROVIDED OVER \$22 MILLION IN GRANTS TO ORGANIZATIONS WITHIN THE HEALTH SYSTEM

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
Form 990, Part VI, Line 4 Significant changes to organizational documents	During the year, several supported organizations within the Spectrum Health System Group Return made significant changes to their governing documents Spectrum Health Primary Care Partners - Amended its bylaws to (a) revise the selection of directors to eliminate governance and non-governance groups and allow for selection of competency based directors rather than representational members, (b) revise powers to reflect governance functions rather than management functions, (c) include biennial survey of Spectrum Health Primary Care Partners' president's performance to be submitted to the Spectrum Health System CEO/President for consideration at the time of presidents' evaluation, (d) to revise president's authorities to reflect ability to select and discharge clinical and management leadership, (e) to remove article of bylaws relating to "departments" and "divisions" in its entirety reflective of the shift to governance duties of the board of directors, (f) to revise the article of bylaws relating to committees to allow committees only by charter, and (g) to revise other sections of the bylaws to align with other subsidiary bylaws Memorial Medical Center of West Michigan - Amended its bylaws to reduce the minimum number of directors from 12 to 7

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
Form 990, Part VI, Line 7b Decisions requiring approval by members or stockholders	<p>SPECTRUM HEALTH SYSTEM, AS THE SOLE MEMBER FOR ALL OF THE SUPPORTED ORGANIZATIONS 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 -Amendment of the Articles of Incorporation or Bylaws of the supported organization, -Election and/or removal of the members of the supported organization's Board of Directors, -Election and/or removal of the supported organization's Chairperson of the Board of Directors, -Hiring, discharge, and evaluation of the supported organization's President, -Adoption of the supported organization's strategic plan, -Adoption of the supported organization's annual operating and capital budgets and any amendments to such budgets in excess of the Authority Matrix Amount, -All capital expenditures by the supported organization in excess of the amount which would require approval by the supporting organization (the "Authority Matrix Amount"), -All borrowings or guarantees of indebtedness by the supported organization (or any entity controlled by the supported organization through ownership or membership interest), -All lending by the supported organization (or any subsidiary) to persons other than the supporting organization or a subsidiary in excess of the Authority Matrix Amount, -The supported 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, -Any merger or consolidation of the supported organization (or any subsidiary), or any other change in ownership percentages, control, or capital structure, -The creation of any entity controlled, directly or indirectly, by the supported organization, -The sale or transfer of more than ten percent (10%) of the assets of the supported organization (or any subsidiary) to any person or entity not controlled by the supporting organization, -Dissolution of the supported organization or any subsidiary, -The selection, retention, and oversight of the outside auditors for the supported organization (or any subsidiary), and -Any other approval for which supporting organization approval is required by law In addition to these reserved powers of the supporting organization listed above, the supporting organization has the authority to adopt system-wide policies and procedures</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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 conflicts of interest committee, which is comprised of indivi</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 12c Conflict of interest policy	<p>duals from legal, organizational integrity, internal audit, human resources, and members of leadership for review MANAGEMENT</p> <p>1 Upon acceptance of an employment offer, each member of management completes a conflict of interest disclosure questionnaire A copy of the member of management's disclosure questionnaire is sent to the organization's organizational integrity department A copy of the member of management's disclosure is reviewed by the organization's COI coordinator and escalated to the Conflicts of Interest Committee if necessary 2 Annually, each member of management completes an annual conflict of interest disclosure questionnaire electronically The disclosure questionnaire is reviewed by the conflicts of interest committee, which is comprised of individuals from legal, organizational integrity, internal audit, human resources, and members of leadership 3 There is an ongoing requirement that members of management complete another disclosure questionnaire at any point during his/her employment when a new potential conflict of interest arises If a member of management completes a disclosure questionnaire as a result of a new potential conflict of interest, that disclosure questionnaire is submitted to the conflicts of interest committee 4 The conflicts of interest committee, in consultation with executive management, determines 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 2019 (7/1/18-6/30/19), 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. * Sullivan, Cotter and Associates 2017 Survey of Manager and Executive Compensation in Hospitals and Health Systems * Integrated Healthcare Strategies 2017 HealthCare Executive Compensation Survey * Mercer 2017 Integrated Health Networks Compensation Survey, also provides data for health plans * Towers Watson 2017 Hospital and Health Care Management Compensation Report * Medical Group Management Association 2017 Management Compensation Survey * Sullivan, Cotter and Associates 2017 Physician Compensation and Productivity Survey Report * Sullivan, Cotter and Associates 2017 Custom Survey of Manager and Executive Compensation in Children's Hospitals * Warren Fall 2017 HMO Salary Survey. In addition, four general industry surveys were referenced. * Mercer 2017 Executive Compensation Survey * Mercer 2017 Information Technology Survey * Mercer 2017 Human Resources Survey * Towers Watson 2017 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 Truven 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 care / health insurance market practices. Geographic pay differential and cost of living data indicates consistency with national data. This process is intended to assist Spectrum Health in qualifying for</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15a Process to establish compensation of top management official	the rebuttable presumption of reasonableness (Intermediate Sanctions Regulations) and complying with the potential Spectrum Health Excess Benefit Transaction Policy for those individuals in the group who are disqualified persons The opinion submitted from the third party independent consulting firm is in accordance with the provisions of Treasury Regulations Section 53.4958-6(c)(2) and is also intended to satisfy the professional advice requirement of Treasury Regulations Section 53.4958-1(d)(4)(iii)

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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 www.spectrumhealth.org in the section titled "About Us" within subsection "Value and Transparency"

990 Schedule O, Supplemental Information

Return Reference	Explanation
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, 2018 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

Return Reference	Explanation
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

Return Reference	Explanation
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, 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 Kelley, Randall ADDITIONAL POSITIONS HELD	Organization Name Newaygo County General Hospital Association, Title President, SHGM, AverageHours 25 000, IndividualTrusteeOrDirectorOfficer Organization Name Memorial Medical Center of West Michigan, Title President, SHL, AverageHours 25 000, IndividualTrusteeOrDirectorOfficer

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Langworthy, David ADDITIONAL POSITIONS HELD	Organization Name Reed City Hospital Corporation, Title Secretary, SHRC, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Mecosta County Medical Center, Title SECRETARY, AverageHours 1 000, IndividualTrusteeOrDirectorOfficer

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Leslie, Andrea ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health United, Title President, SHU, AverageHours 13 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Kelsey, Title President, SHK, AverageHours 12 000, IndividualTrusteeOrDirectorOfficer Organization Name Mecosta County Medical Center, Title President, SHBR, AverageHours 13 000, IndividualTrusteeOrDirectorOfficer Organization Name Reed City Hospital Corporation, Title President, SHRC, AverageHours 12 000, IndividualTrusteeOrDirectorOfficer

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Davis, Scott ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Continuing Care, Title Treasurer, SHCC, AverageHours 1 000, IndividualTrusteeOrDirectorOfficer Organization Name Spectrum Health Hospitals, Title For Compensation Reporting only, AverageHours 49 000,

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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 For Compensation Reporting only, AverageHours 46 000, Officer Organization Name Spectrum Health- Kent Community Campus, Title Director, SHKCC, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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 - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Freese Decker, Christina ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Kelsey, Title Former President, SHK, AverageHours 0 000, IndividualTrusteeOrDirector Organization Name Spectrum Health United, Title Former President, SHU, AverageHours 0 000, IndividualTrusteeOrDirector 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 Organization Name Spectrum Health Foundation, Title Director, SHF, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
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 Director, SHBR - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Reed City Hospital Corporation, Title Director, SHRC - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Watson, Sam ADDITIONAL POSITIONS HELD	Organization Name Pennock Hospital, Title Director, SHP, 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 KRHOVSKY, David, MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title For Compensation Reporting only, AverageHours 42 000, 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 - Part Year, 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 Organization Name Pennock Hospital, Title Director, SHP, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A O'Hare, Patrick ADDITIONAL POSITIONS HELD	Organization Name Newaygo County General Hospital Association, Title Director, SHGM - 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 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 Sall, Jordan ADDITIONAL POSITIONS HELD	Organization Name Newaygo County General Hospital Association, Title Director, SHGM , AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health Primary Care Partners , Title For Compensation Reporting Only, AverageHours 49 000,

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Ulreich, Shawn ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Hospitals, Title For Compensation Reporting Only, AverageHours 48 000, Organization Name Memorial Medical Center of West Michigan, Title Director, SHL, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Newaygo County General Hospital Association, Title Director, SHGM , AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Knoer, Zane ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Primary Care Partners , Title For Compensation Reporting Only, AverageHours 49 000, Organization Name Memorial Medical Center of West Michigan, Title Director, SHL, 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 - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Mecosta County Medical Center, Title Director, SHBR - 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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Parsons, Andrew ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Primary Care Partners , Title For Compensation Reporting Only, AverageHours 49 000, Organization Name Pennock Hospital, Title Director, SHP, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Barbee, Ovell ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Kelsey, Title Director, SHK - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health United, Title Director, SHU - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A McConnell, Nicole ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Kelsey, Title Director, SHK, AverageHours 1 000, IndividualTrusteeOrDirector Organization Name Spectrum Health United, Title Director, SHU, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Baird, Tricia 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

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

Return Reference	Explanation
Form 990, Part VII, Section A Gadbois, Gregory, MD ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Primary Care Partners , Title Former Chair, SHMG, AverageHours 0 000, Organization Name Spectrum Health Continuing Care, Title Director - Part Year, AverageHours 1 000, IndividualTrusteeOrDirector

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VII, Section A Chircop, Marc ADDITIONAL POSITIONS HELD	Organization Name Spectrum Health Continuing Care, Title Former Chair, SHCC , AverageHours 0 000, Officer Organization Name Spectrum Health Hospitals, Title SVP, Regional Relations Part Year, SVP, Strat Partnership & Op SVC, AverageHours 50 000, Officer

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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

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

Return Reference	Explanation
Form 990, Part VIII, Line 2f Other Program Service Revenue	- Total Revenue 41379057, Related or Exempt Function Revenue 38104250, Unrelated Business Revenue 177154, Revenue Excluded from Tax Under Sections 512, 513, or 514 3097653,

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Line 9 Other changes in net assets or fund balances	Minimum Pension Liability - -179867, Uncollectable Pledges - -225267, Funds Transfer To Supporting Organization - -32085802, Transfer of Additional Paid in Capital related from Non Group Return Member - 905522, Investment income from restricted net assets (Pledges Receivable) - -790211, Other Decreases - -142041,

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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

2018

**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.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

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

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.

See Additional Data Table

(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

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.

See Additional Data Table

(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

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

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

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 THE GREATER OF OWNERSHIP OR VOTING POWER SCHEDULE R, PART IV, COLUMN (H) IS REPORTED BASED ON THE GREATER OF OWNERSHIP OR VOTING POWER

Return Reference	Explanation
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 2016

Additional Data

Software ID: 18007697
Software Version: 2018v3.1
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
100 MICHIGAN ST NE MC 498 GRAND RAPIDS, MI 49503 38-3382353	MANAGEMENT	MI	501(c)(3)	Type III-FI	na		No
1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-2715520	HMO	MI	501(c)(4)		SPECTRUM HEALTH SYSTEM		No
1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-2663747	HMO MGMT	MI	501(c)(4)		PRIORITY HEALTH		No
1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 32-0016523	HMO (MEDICAID)	MI	501(c)(3)	10	PRIORITY HEALTH		No
750 FULLER AVE NE GRAND RAPIDS, MI 49503 38-3607110	PHILANTHROPY	MI	501(c)(3)	Type III-O	SPECTRUM HEALTH HOSPITALS	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	
1234 NAPIER AVENUE ST JOSEPH, MI 49085 38-2609624	PROVIDE A COMPREHENSIVE SYSTEM OF HEALTH CARE TO CITIZENS OF THE COMMUNITY	MI	501(c)(3)	Type III-FI	SPECTRUM HEALTH SYSTEM		No
1234 NAPIER AVENUE ST JOSEPH, MI 49085 38-2156872	PROVIDE A COMPREHENSIVE SYSTEM OF HEALTH CARE TO CITIZENS FOR THE COMMUNITY	MI	501(c)(3)	3	LAKELAND REGIONAL HEALTH SYSTEM INC		No
1234 NAPIER AVENUE ST JOSEPH, MI 49085 38-3452303	LONGTERM HEALTHCARE/HEALING SERVICES	MI	501(c)(3)	3	LAKELAND REGIONAL HEALTH SYSTEM INC		No
1234 NAPIER AVENUE ST JOSEPH, MI 49085 38-2539929	PROMOTE AND ASSIST IN PROVIDING HEALTH CARE	MI	501(c)(3)	7	LAKELAND REGIONAL HEALTH SYSTEM INC		No
1234 NAPIER AVENUE ST JOSEPH, MI 49085 38-3130558	PROMOTE/ASSIST IN PROVIDING HEALTH CARE SERVICES IN SOUTHWESTERN MICHIGAN	MI	501(c)(3)	7	LAKELAND REGIONAL HEALTH SYSTEM INC		No
4368 CLEVELAND AVENUE STEVENSVILLE, MI 49127 38-2748035	PROVIDE HOMECARE AND LONG-TERM HEALTHCARE TO PATIENTS IN SOUTHWEST MICHIGAN	MI	501(c)(3)	10	LAKELAND REGIONAL HEALTH SYSTEM INC		No
400 MEDICAL PARK DRIVE WATERVLIET, MI 49098 38-1368745	TO PROVIDE GENERAL HEALTH OF THE COMMUNITY THROUGH EDUCATION AND HEALTHCARE	MI	501(c)(3)	3	LAKELAND REGIONAL HEALTH SYSTEM INC		No
4025 HEALTH PARK LANE ST JOSEPH, MI 49085 38-2416086	TO PROVIDE HOSPICE AND PALLIATIVE CARE TO THE TERMINALLY ILL	MI	501(c)(3)	7	LAKELAND REGIONAL HEALTH SYSTEM INC		No

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
(1) 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	443,213	410,961	86.96 %	Yes	
(1) 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	2,025,686	1,395,174	98.81 %	Yes	
(2) CAMPUS TOWN CENTRE CONDO ASSC 4868 LAKE MICHIGAN DRIVE ALLENDALE, MI 49401 38-2910067	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	23,065	0	90 %	Yes	
(3) PRIORITY HEALTH INSURANCE COMPANY 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 20-1529553	INSURANCE	MI	NA	C Corporation					No
(4) PRIORITY HEALTH MANAGED BENEFITS 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 38-3085182	THIRD PARTY ADMINISTRATOR	MI	NA	C Corporation					No
(5) WEST MICHIGAN HEART 1840 WEALTHY STREET SE GRAND RAPIDS, MI 49506 38-2125186	PHYSICIANS	MI	NA	C Corporation					No
(6) SPECTRUM HEALTH PHYSICIAN ALLIANCE 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 37-1655728	PHYSICIANS	MI	NA	C Corporation					No
(7) 35 MICHIGAN STREET CONDOMINIUM ASSOCIATION 35 MICHIGAN ST NE GRAND RAPIDS, MI 49503 27-2193084	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	1,008,480	207,581	100 %	Yes	
(8) LEMMEN-HOLTON CANCER PAVILION CONDOMINIUM ASSOCIATION 145 MICHIGAN ST NE GRAND RAPIDS, MI 49503 16-1734150	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	2,472,868	1,177,473	84.36 %	Yes	
(9) MUSCULOSKELETAL CENTER CONDOMINIUM ASSOCIATION 230 MICHIGAN NE GRAND RAPIDS, MI 49503 38-3180086	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	174,044	153,090	89.54 %	Yes	
(10) 25 MICHIGAN STREET CONDOMINIUM ASSOCIATION 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 16-1734157	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	667,611	410,436	82.51 %	Yes	
(11) THE MICHIGAN STREET PARKING CONDOMINIUM ASSOCIATION 100 MICHIGAN ST NE GRAND RAPIDS, MI 49503 16-1734145	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	392,117	972,229	69.13 %	Yes	
(12) PENNOCK VENTURES INC 1009 WEST GREEN STREET HASTINGS, MI 49058 38-2712819	HEALTH CARE	MI	Pennock Hospital	C Corporation	868,394	907,595	100 %	Yes	
(13) PENNOCK PHARMACY INC 1009 WEST GREEN STREET HASTINGS, MI 49058 38-2750680	HEALTH CARE	MI	Pennock Hospital	C Corporation	0	0	100 %	Yes	
(14) 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	147,742	47,370	95.29 %	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
(16) LAKELAND HEALTH ENTERPRISES INC 31 NORTH ST JOSEPH AVENUE NILES, MI 49120 38-2669798	ACCOUNTING AND BILLING	MI	LAKELAND REGIONAL HEALTH SYSTEM INC	C Corporation					No
(1) PHARMACY SHOPPE INC DBA LAKELAND PHARMACY SHOPPE INC 1234 NAPIER AVENUE ST JOSEPH, MI 49085 38-2929090	PHARMACEUTICALS	MI	LAKELAND HEALTH ENTERPRISES INC	C Corporation					No
(2) LAKELAND MEDICAL PRACTICES 1234 NAPIER AVENUE ST JOSEPH, MI 49085 27-0381199	MEDICAL ADMINISTRATIVE SERVICES	MI	LAKELAND HEALTH ENTERPRISES INC	C Corporation					No
(3) SOUTHWESTERN MEDICAL CLINIC PHYSICIANS INC 1234 NAPIER AVENUE ST JOSEPH, MI 49085 27-2589359	PHYSICIAN OFFICE	MI	LAKELAND HEALTH ENTERPRISES INC	C Corporation					No
(4) FOUR FLAGS PROPERTIES INC 122 GRANT STREET NILES, MI 49120 36-4501639	PROPERTY MANAGEMENT/RENTAL	MI	LAKELAND HEALTH ENTERPRISES INC	C Corporation					No
(5) LAKELAND HEALTH VENTURES INC 1234 NAPIER AVENUE ST JOSEPH, MI 49085 27-2313790	HOLDING COMPANY	MI	LAKELAND HEALTH ENTERPRISES INC	C Corporation					No
(6) LAKELAND PHYSICIAN CARE NETWORK 1234 NAPIER AVENUE ST JOSEPH, MI 49085 20-8513031	MEDICAL SERVICES	MI	LAKELAND HEALTH ENTERPRISES INC	C Corporation					No
(7) LAKELAND PERSONAL CARE SERVICES INC 1234 NAPIER AVENUE ST JOSEPH, MI 49085 27-2990797	HEALTHCARE SERVICES	MI	LAKELAND HEALTH ENTERPRISES INC	C Corporation					No
(8) PENNOCK PROFESSIONAL BUILDING CONDOMINIUM ASSOCIATION 1009 W GREEN ST HASTINGS, MI 49058 38-4056359	MGMT	MI	PENNOCK HOSPITAL	C Corporation	159,286	26,960	89 29 %	Yes	
(9) 1697 MICHIGAN STREET PROPERTY 100 MICHIGAN STREET NE GRAND RAPIDS, MI 49503 83-1721239	MGMT	MI	SPECTRUM HEALTH HOSPITALS	C Corporation	0	0	100 %	Yes	
(10) PHMB CAMADS TRUST 1231 EAST BELTLINE NE GRAND RAPIDS, MI 49525 84-6496888	TRUST	MI	PRIORITY HEALTH MANAGED BENEFITS INC	Trust					No

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

	(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(1)	Priority Health	L	709,172,440	CASH, GAAP, OR FMV
(1)	Priority Health	M	201,258,529	CASH, GAAP, OR FMV
(2)	Spectrum Health Worth Services	L	2,775,060	CASH, GAAP, OR FMV
(3)	Spectrum Health Continuing Care Campus	L	2,726,592	CASH, GAAP, OR FMV
(4)	Spectrum Health Kelsey	L	2,495,041	CASH, GAAP, OR FMV
(5)	Visiting Nurse Services of Western Michigan	L	1,887,756	CASH, GAAP, OR FMV
(6)	Lemmen-Holton Cancer Pavilion Condominium Association	Q	2,945,312	CASH, GAAP, OR FMV
(7)	The Fred and Lena Meijer Heart Center Condominium	Q	2,096,304	CASH, GAAP, OR FMV
(8)	35 Michigan Condominium Association	Q	1,072,633	CASH, GAAP, OR FMV
(9)	25 Michigan Condominium Association	Q	729,895	CASH, GAAP, OR FMV
(10)	Michigan Street Parking Condominium Association	Q	577,518	CASH, GAAP, OR FMV
(11)	Helen DeVos Women and Children's Health Pavilion Association	Q	516,715	CASH, GAAP, OR FMV
(12)	Musculoskeletal Center Condominium Association	Q	201,821	CASH, GAAP, OR FMV
(13)	Pennock Professional Building Condominium Association	Q	172,359	CASH, GAAP, OR FMV
(14)	Memorial Medical center medical Office Building Condominium Association	Q	168,138	CASH, GAAP, OR FMV