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Form **990-PF**

Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

OMB No 1545-0052

2009Department of the Treasury
Internal Revenue Service

Note: The foundation may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 2009, or tax year beginning , and ending

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation BILL & VI SIGMUND FOUNDATION		A Employer identification number 30-0002491
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite P.O. BOX 1128		B Telephone number (see page 10 of the instructions) 813-938-4399
	City or town, state, and ZIP code JACKSON MI 49204-1128		C If exemption application is pending, check here ☐
	H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col. (c). line 16) \$ 9,870,175 (Part I, column (d) must be on cash basis)		J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
			F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	1,918			
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	5,609	5,609		
	4 Dividends and interest from securities	244,290	244,290		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	-302,297			
	b Gross sales price for all assets on line 6a 756,399				
	7 Capital gain net income (from Part IV line 2)		0	0	
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns & allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	-50,480	249,899	0	
	13 Compensation of officers, directors, trustees, etc	18,003			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) See Stmt 2	5,140	5,140		
	b Accounting fees (attach schedule) Stmt 3	1,520	1,520		
	c Other professional fees (attach schedule) Stmt 4	25,472	25,472		
	17 Interest				
	18 Fees (attach schedule) (see page 10 of the instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch.) Stmt 5	5,719	1,781		3,638
	24 Total operating and administrative expenses Add lines 13 through 23	55,854	33,913		3,638
	25 Contributions, gifts, grants paid	563,972			563,972
	26 Total expenses and disbursements. Add lines 24 and 25	619,826	33,913	0	567,610
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-670,306			
	b Net investment income (if negative enter -0-)		215,986		
	c Adjusted net income (if negative, enter -0-)			0	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions

Form 990-PF (2009)

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
Assets	1	Cash—non-interest-bearing	88,918	27,195	27,195
	2	Savings and temporary cash investments	274,903	250,785	250,785
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7	Other notes and loans receivable (att. schedule) ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule) See Stmt 6	10,204,526	9,619,166	9,592,195
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶			
	Less: accumulated depreciation (attach sch.) ▶				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)				
14	Land, buildings, and equipment basis ▶				
	Less: accumulated depreciation (attach sch.) ▶				
15	Other assets (describe ▶)				
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item i)	10,568,347	9,897,146	9,870,175	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
23	Total liabilities (add lines 17 through 22)	0	0		
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ ☐			
		and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒			
		and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	1,006,619	1,006,619	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	4,802,450	4,802,450	
29	Retained earnings, accumulated income, endowment, or other funds	4,759,278	4,088,077		
30	Total net assets or fund balances (see page 17 of the instructions)	10,568,347	9,897,146		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	10,568,347	9,897,146		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	10,568,347
2	Enter amount from Part I line 27a	2	-670,306
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	9,898,041
5	Decreases not included in line 2 (itemize) ▶ See Statement 7	5	895
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	9,897,146

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a N/A				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss) If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7			2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8			3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	549,092	7,233,820	0.075906
2007	384,292	5,950,326	0.064583
2006	305,699	5,697,797	0.053652
2005	422,359	5,764,361	0.073271
2004	156,622	2,975,360	0.052640
2 Total of line 1 column (d)			2 0.320052
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.064010
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 9,090,283
5 Multiply line 4 by line 3			5 581,869
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 2,160
7 Add lines 5 and 6			7 584,029
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.			8 567,610

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)	1	4,320
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	4,320
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	4,320
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	1,640
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	1,640
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	2,680
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) MI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► www.sigmundfoundation.org	13	X	
14	The books are in care of ► CHARLES C. McCLAFFERTY P.O. BOX 1128 Located at ► JACKSON, MI	Telephone no ► 813-938-4399 ZIP+4 ► 49204-1128		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year	15		► ☐

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes	☒ No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes	☒ No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes	☒ No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes	☒ No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes	☒ No
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes	☒ No
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	N/A	
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? If "Yes," list the years ► 20 , 20 , 20 , 20	☐ Yes	☒ No
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20	N/A	
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes	☒ No
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to				
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes	☒ No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes	☒ No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes	☒ No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)	☐ Yes	☒ No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes	☒ No		
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A		5b	
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d)	N/A			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes	☒ No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870			6b	X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes	☒ No		
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A		7b	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Statement 8				

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions).

If none, enter "NONE."

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

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

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

Total number of others receiving over \$50,000 for professional services ▶**Part IX-A Summary of Direct Charitable Activities**

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

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

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

	Amount
1 N/A	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	8,907,814
b	Average of monthly cash balances	1b	320,900
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	9,228,714
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	9,228,714
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	138,431
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	9,090,283
6	Minimum investment return. Enter 5% of line 5	6	454,514

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	454,514
2a	Tax on investment income for 2009 from Part VI, line 5	2a	4,320
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	4,320
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	450,194
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	450,194
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	450,194

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	567,610
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	567,610
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	567,610

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

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				450,194
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009				
a From 2004	10,094			
b From 2005	135,431			
c From 2006	22,302			
d From 2007	91,466			
e From 2008	190,633			
f Total of lines 3a through e	449,926			
4 Qualifying distributions for 2009 from Part XII, line 4: \$ 567,610				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				450,194
e Remaining amount distributed out of corpus	117,416			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	567,342			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	10,094			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	557,248			
10 Analysis of line 9				
a Excess from 2005	135,431			
b Excess from 2006	22,302			
c Excess from 2007	91,466			
d Excess from 2008	190,633			
e Excess from 2009	117,416			

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
GRANTS / DONATIONS	NONE	PUBLIC GENERAL FUND	PURPOSES	180,447
SCHOLARSHIPS	NONE	N/A TUITION, FEES AND BOOKS		383,525
Total			▶ 3a	563,972
b Approved for future payment N/A				
Total			▶ 3b	

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Whom Sold	Description		Date Sold	How Received	Sale Price	Cost	Expense	Depreciation	Net Gain / Loss
	Date Acquired								
JOHNSON & JOHNSON	Various	12/17/09	\$	Purchase	25,771	\$ 20,050	\$	\$	5,721
STATE STREET CORP	Various	2/09/09		Purchase	170,773	357,332			-186,559
WALLGREEN	Various	9/16/09		Purchase	68,711	68,430			281
WELLS FARGO	Various	8/07/09		Purchase	219,785	219,667			118
GENERAL ELECTRIC	Various	12/17/09		Purchase	71,359	149,007			-77,648
DISCOVER BANK - CD	6/28/07	7/06/09		Purchase	100,000	100,000			
FIRSTBANK - CD	4/21/09	10/26/09		Purchase	100,000	100,000			
COCA COLA	Various	1/01/09		Purchase	44,210				-44,210
Total			\$		756,399	\$ 1,058,696	\$	0	\$ -302,297

Statement 2 - Form 990-PF, Part I, Line 16a - Legal Fees

Description	Total	Net Investment		Adjusted Net	Charitable Purpose
CHARLES C. McCLAFFERTY, P.C.	\$ 5,140	\$	5,140	\$	\$
Total	\$ 5,140	\$	5,140	\$ 0	\$ 0

Federal Statements

Statement 3 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
KUHL & SCHULTZ, P.C.	\$ 1,520	\$ 1,520	\$	\$
Total	\$ 1,520	\$ 1,520	\$ 0	\$ 0

Statement 4 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
DILLON & ASSOCIATES	\$ 25,472	\$ 25,472	\$	\$
Total	\$ 25,472	\$ 25,472	\$ 0	\$ 0

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses	\$	\$	\$	\$
DUES	500			500
POSTAGE & OFFICE EXPENSES	2,171			2,171
TELEPHONE	236			236
FOREIGN TAXES PAID	1,794	1,494		
FEES	287	287		
TRAVEL EXPENSES	731			731
Total	\$ 5,719	\$ 1,781	\$ 0	\$ 3,638

Federal Statements**Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
ABBOTT LABS	\$ 467,533	\$ 467,533	Cost	\$ 531,802
ADP	503,795	503,795	Cost	492,430
AIR PRODUCTS & CHEMICAL	370,033	370,033	Cost	324,240
BP, PLC	218,780	218,780	Cost	208,692
BURLINGTON NORTHERN	97,198	133,341	Cost	147,930
CANADIAN NAT'L R.R.	151,445	151,445	Cost	163,080
CENOVUS ENERGY		73,538	Cost	75,600
CISCO SYSTEMS	486,070	486,070	Cost	478,800
COCA-COLA	44,210		Cost	
COLGATE-PALMOLIVE	440,531	440,531	Cost	591,480
COMPUSHARE LTD	84,200	84,200	Cost	102,974
CORE LABORATORIES	34,794	34,794	Cost	35,436
DIAGEO, PLC	251,149	251,149	Cost	215,171
EMERSON ELECTRIC	149,858	183,367	Cost	170,400
ENCANA CORP	106,007	79,696	Cost	97,170
GENERAL ELECTRIC	149,007		Cost	
HEINEKEN HLDG		67,609	Cost	83,890
INTEL	70,672	70,672	Cost	61,200
JARDINE MATHESON		63,409	Cost	60,360
JOHNSON & JOHNSON	886,483	866,433	Cost	901,740
LINEAR TECHNOLOGY	336,383	361,822	Cost	326,992
MCDONALDS	263,430	263,430	Cost	374,640
MEDTRONIC	101,157	101,157	Cost	87,960
MICROSOFT	241,120	241,120	Cost	249,936
NOVARTIS A.G. ADR	102,440	102,440	Cost	108,860
PAYCHEX	257,735	257,735	Cost	220,608

Federal Statements**Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments (continued)**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
PEPSICO	\$ 420,746	\$ 420,746	Cost	\$ 431,680
PROCTOR & GAMBLE	401,145	401,145	Cost	424,410
QUALCOMM	193,342	193,342	Cost	212,796
SCHLUMBERGER	324,167	324,167	Cost	260,360
STATE STREET CORP	357,332		Cost	
STD. CHARTER BANK	238,092	238,092	Cost	177,190
STRYKER	468,048	468,048	Cost	402,960
SYSCO	659,415	659,415	Cost	595,122
UNITED TECHNOLOGIES	149,456	149,456	Cost	138,820
WAL-MART	296,805	296,805	Cost	283,285
WALGREEN	327,399	258,969	Cost	257,040
WELLS FARGO	219,667		Cost	
WOODSIDE PETRO	334,882	334,882	Cost	297,141
Total	\$ 10,204,526	\$ 9,619,166		\$ 9,592,195

Statement 7 - Form 990-PF, Part III, Line 5 - Other Decreases

Description	Amount
FEDERAL INCOME TAX	\$ 895
Total	\$ 895

0002491 BILL & VI SIGMUND FOUNDATION
30-0002491
FYE: 12/31/2009

Federal Statements

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Statement 8 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
CHARLES C. McCLAFFERTY 2208 GREENHAVEN DR. SUN CITY FL 33573	PRES / TREAS	3.00	0	0	0
RALPH L. BODMAN 705 ILLINOIS CT. TECUMSEH MI 49286	V. PRES.	0.00	0	0	0
KENNETH A. DILLON P.O. BOX 1347 JACKSON MI 49204	DIRECTOR	0.00	0	0	0
JOHN MACCHIA 338 STEVE'S SCENIC DR. HORTON MI 49246	DIRECTOR	0.00	0	0	0
KENT MAUER 2153 NOON RD. JACKSON MI 49201	DIRECTOR	0.00	0	0	0
CAROLYN M. PRATT 4876 WOODLANE JACKSON MI 49203	SECRETARY	7.00	18,003	0	0

Federal Statements**Statement 9 - Form 990-PF, Part XV, Line 2b - Application Format and Required Contents**Description

APPLICATIONS SHALL BE MADE IN GRANT FORM, INCLUDE DESCRIPTION OF PROGRAM, FUNDING NEEDED AND COPY OF APPLICANTS 501(C)(3) LETTER.

Statement 10 - Form 990-PF, Part XV, Line 2c - Submission DeadlinesDescription

APPLICATIONS FOR CALENDAR 2011 MUST BE RECEIVED ON OR BEFORE APRIL 15, 2011.

Statement 11 - Form 990-PF, Part XV, Line 2d - Award Restrictions or LimitationsDescription

GIFTS, GRANTS AND AWARDS SHALL BE LIMITED TO PERSONS AND ORGANIZATIONS RESIDING IN JACKSON AND LENAWEE COUNTIES IN THE STATE OF MICHIGAN.

990-PF, Part xv
Grants & Donations

BILL & VI SIGMUND FOUNDATION Transaction Detail By Account January through December 2009

Date	Num	Name	Memo	Debit
535 - GRANTS				
1/2/2009	1673	JOHN GEORGE HOME		10,000.00
3/27/2009	1784	COUNCIL OF MICHIGAN FOUNDATION	GRANT	1,800.00
6/4/2009	1794	ALLEGANCE PREV & COMM HEALTH	HEALTHY MOMS/BABIES	5,000.00
6/17/2009	1798	THE READING WRITING CONNECTION		5,000.00
6/24/2009	1799	Dis Ability Connection		3,147.00
7/18/2009	1805	HOT AIR JUBILEE		5,000.00
12/1/2009	1882	SALVATION ARMY	JACKSON COUNTY	15,000.00
12/1/2009	1883	SALVATION ARMY	LENAWEE COUNTY	15,000.00
12/1/2009	1884	FOOD BANK OF S CENTRAL MI		15,000.00
12/1/2009	1885	JACKSON INTERFAITH SHELTER		12,500.00
12/1/2009	1886	AWARE SHELTER		10,000.00
12/1/2009	1887	CATHOLIC CHARITIES OF JACKSON		7,500.00
12/1/2009	1888	DAHEM ENVIRONMENTAL CENTER		7,500.00
12/1/2009	1889	JOHN GEORGE HOME		5,000.00
12/1/2009	1890	BIG BROTHER/BIG SISTER OF JACKSON		5,000.00
12/1/2009	1891	GOODWILL INDUSTRIES		5,000.00
12/1/2009	1892	ST VINCENT DEPAUL		5,000.00
12/1/2009	1893	UNITED WAY OF LENAWEE COUNTY		5,000.00
12/1/2009	1894	UNITED WAY OF JACKSON COUNTY		5,000.00
12/1/2009	1895	AA - DENNIS BECK		500.00
12/1/2009	1896	ST LUKE'S CLINIC		12,500.00
12/1/2009	1897	DAILY BREAD OF LENAWEE		12,500.00
12/1/2009	1898	COMMUNITY RESPITE CENTER		10,000.00
Total 535 GRANTS				180,447.00
TOTAL				180,447.00

990-PF, Part xv
Scholarships

BILL & VI SIGMUND FOUNDATION
Transaction Detail By Account
January through December 2009

Date	Num	Name	Memo	Debit	Credit	Balance
530 - SCHOLARSHIPS						
1/1/2009	1668	CENTRAL MICHIGAN UNIVERSI...	J. LOGAN	2,500.00		2,500.00
1/2/2009	1669	ALMA COLLEGE	E CLARK	2,500.00		5,000.00
1/2/2009	1670	HOPE COLLEGE	M.T. HARPER	2,500.00		7,500.00
1/2/2009	1674	GRAND VALLEY STATE UNIVE	C. DOMBROWSKI	1,714.00		9,214.00
1/2/2009	1675	UNIVERSITY OF MICHIGAN	L.A. FREY	2,500.00		11,714.00
1/2/2009	1676	UNIVERSITY OF DAYTON	M.P. BERKMEIR	2,500.00		14,214.00
1/2/2009	1677	O STATE UNIVERSITY	B.D. GIBSON	2,500.00		16,714.00
1/3/2009	1672	COMERICA BANK - VISA	K BOLTZ - BOOKS	476.95		17,190.95
1/3/2009	1673	MICHIGAN STATE UNIVERSITY	N BUTLER	2,500.00		19,690.95
1/3/2009	1674	EASTERN MICHIGAN UNIVERSI.	J.L. DOLSON	1,768.30		21,459.25
1/3/2009	1675	CENTRAL MICHIGAN UNIVERSI.	J.L. MILLER	2,500.00		23,959.25
1/3/2009	1676	UNIVERSITY OF MICHIGAN	D TIESEMA	2,500.00		26,459.25
1/7/2009	1677	MICHIGAN STATE UNIVERSITY	J BOLAND	2,500.00		28,959.25
1/7/2009	1678	UNIVERSITY OF MICHIGAN	K.M. ZENZ	2,500.00		31,459.25
1/7/2009	1679	EASTERN MICHIGAN UNIVERSI.	J PLUMB	2,500.00		33,959.25
1/9/2009	1680	KETTERING UNIVERSITY	A.M. CHADEK	2,500.00		36,459.25
1/9/2009	1681	ST. MARY'S COLLEGE	M.M. JARZYNSKA	2,500.00		38,959.25
1/9/2009	1682	MICHIGAN STATE UNIVERSITY	M.A. KEERSMAKERS	2,500.00		41,459.25
1/9/2009	1683	WAYNE STATE UNIVERSITY	J PARKER	5,000.00		46,459.25
1/9/2009	1684	GRAND VALLEY STATE UNIVE.	F REININK	2,500.00		48,959.25
1/14/2009	1685	DISCOVER CARD	K. WALWORTH	568.58		49,527.83
1/14/2009	1686	CENTRAL MICHIGAN UNIVERSI..	K.A. POLLARD	2,500.00		52,027.83
1/14/2009	1687	TRINE UNIVERSITY	A. SHERWOOD	2,500.00		54,527.83
1/15/2009	1688	DISCOVER CARD	J.E. TOMCZAK	628.75		55,156.58
1/15/2009	1689	UNIVERSITY OF MICHIGAN	J.E. TOMCZAK	7.50		55,164.08
1/15/2009	1691	AMERICAN EDUCATION SERVI..	J. PREVICH	2,500.00		57,664.08
1/15/2009	1692	UNIVERSITY OF NOTRE DAME	L. JARZYNSKA	2,500.00		60,164.08
1/16/2009	1694	HILLSDALE COLLEGE	K.C. POTTS	2,500.00		62,664.08
1/16/2009	1695	DIRECT LOANS/US DEPT OF E	E HARRIGAN	2,500.00		65,164.08
1/19/2009	1696	BUTLER UNIVERSITY	J BLACKPORT	2,500.00		67,664.08
1/19/2009	1697	EASTERN MICHIGAN UNIVERSI	C COWAN	2,500.00		70,164.08
1/23/2009	1698	PALMER COLLEGE OF CHIROP..	E.K. BRUGER	2,500.00		72,664.08
1/27/2009	1700	GREENVILLE COLLEGE	N.A. WALZ	2,500.00		75,164.08
1/27/2009	1751	BANK OF AMERICA	-MULTIPLE-	3,613.50		78,777.58
1/27/2009	1753	SALLIE MAE LOAN SERVICES	M. BENDELE	128.31		78,905.89
1/30/2009	1754	SIENNA HEIGHTS UNIVERSITY	A.R. PORTER	170.50		79,076.39
1/30/2009	1755	MERCY COLLEGE OF NW OHIO	N.J. NEWLIN	2,482.57		81,558.96
1/30/2009	1756	WAYNE STATE UNIVERSITY	E.E. STRAUB	2,500.00		84,058.96
1/30/2009	1757	MICHIGAN STATE UNIVERSITY	E MANGAS	2,500.00		86,558.96
1/31/2009	1758	SPRING ARBOR UNIVERSITY	H.R. BUNYAN	2,499.00		89,057.96
1/31/2009	1759	MICHIGAN STATE UNIVERSITY	J. JARRETT	2,085.00		91,142.96
1/31/2009	1760	UD DEPARTMENT OF EDUCATI.	K.E. STEWART	2,500.00		93,642.96
2/4/2009	1762	COMERICA WEALTH & INVEST.	W FAULKNER	2,500.00		96,142.96
2/4/2009	1763	LE TOURNEAU UNIVERSITY	M BENDELE	1,552.69		97,695.65
2/4/2009	1764	MICHIGAN STATE UNIVERSITY	P.D. WRIGHT	2,500.00		100,195.65
2/11/2009	1765	ADRIAN COLLEGE	E.H. WHALIN	2,500.00		102,695.65
2/25/2009	1767	OAKLAND UNIVERSITY	A DIXON	960.55		103,656.21
			S COLLINS	2,500.00		106,156.21

BILL & VI SIGMUND FOUNDATION **Transaction Detail By Account** January through December 2009

Date	Num	Name	Memo	Debit	Credit	Balance
2/25/2009	1768	E. MICHIGAN UNIVERSITY	J. DOLSON	1,691.40		107,847.61
2/25/2009	1769	SALLIE MAE LOAN SERVICES	S.P. DEMAY	2,500.00		110,347.61
2/27/2009	1770	BAKER COLLEGE	H. WHISMAN - \$1100.28, J. E. MCCLINTOC.	4,291.83		114,639.44
3/5/2009	1773	1ST NATIONAL BANK - VISA	J.M. BOYLE	40.00		114,679.44
3/5/2009	1774	DISCOVER CARD	J.E. TOMCZAK	1,074.97		115,754.41
3/7/2009	1775	JACKSON COMMUNITY COLLEGE	11 STUDENTS	20,377.15		136,131.56
3/18/2009	1782	GREAT LAKES EDUC LOAN SE	B O BOYER	2,695.42		138,826.98
3/19/2009	1776	E MICHIGAN UNIVERSITY	B O BOYER	896.30		139,723.28
3/19/2009	1777	CAPITAL ONE CREDIT CARD	B O BOYER	303.54		140,026.82
3/19/2009	1778	JACKSON COMMUNITY COLLEGE	S. HASBROUCK - \$432, A. SORESENSEN - \$2..	2,932.00		142,958.82
3/19/2009	1779	ADRIAN COLLEGE	A DIXON	2,500.00		145,458.82
3/19/2009	1780	GREENVILLE COLLEGE	J. SUTTON - \$53.35, M SUTTON - \$53.35	106.70		145,565.52
3/21/2009	1783	JACKSON COMMUNITY COLLEGE	J J O'SULLIVAN	601.48		146,167.00
4/8/2009	1786	JACKSON COMMUNITY COLLEGE	A L TOBIAS	65.67		146,232.67
4/8/2009	1787	CHASE CARD SERVICES	JENNIFER SUTTON - \$205, MICHELLE SU...	410.00		146,642.67
4/14/2009	1788	GRAND VALLEY STATE UNIVE..	K. WALWORTH	3,730.00		150,372.67
4/20/2009	1790	WAYNE STATE UNIVERSITY	E R. MANGAS	656.60		151,029.27
4/20/2009	1791	UNIVERSITY OF MICHIGAN	J E. TOMCZAK	788.79		151,818.06
4/29/2009		JACKSON COMMUNITY COLLEGE	JANE BOYLE - REF		324.00	151,494.06
5/7/2009	1793	PRO-IMAGE UNIFORMS	G. WHITE	263.55		151,757.61
6/4/2009	1795	BAKER COLLEGE	H. WHISMAN, E. MCCLINTON, D DWYER	4,199.44		155,957.05
7/18/2009	1804	JACKSON COMMUNITY COLLEGE	Able, Bedore, Boyle, Sorensen, White	3,146.18		159,103.23
7/23/2009	1806	OLIVET NAZARENE UNIVERSITY	C.L. BROWN	2,500.00		161,603.23
7/23/2009	1807	SIENNA HEIGHTS UNIVERSITY	K BLASKA & N J NEWLIN	5,000.00		166,603.23
7/23/2009	1808	BUTLER UNIVERSITY	J.L. BLACKPORT	2,500.00		169,103.23
7/23/2009	1809	NORWICH UNIVERSITY	B.L. DROVILLARD	2,500.00		171,603.23
7/23/2009	1810	FRANASCON UNIVERSITY	M JARZYNIKA	2,500.00		174,103.23
7/23/2009	1811	HILLSDALE COLLEGE	K C. POTTS	2,500.00		176,603.23
7/23/2009	1812	SALLIE MAE LOAN SERVICES	S. KEISER	2,500.00		179,103.23
7/29/2009	1813	GRAND VALLEY STATE UNIVE..	B.A. MEAD	2,500.00		181,603.23
7/29/2009	1814	HOPE COLLEGE	M.T. HARPER	2,500.00		184,103.23
7/29/2009	1815	OAKLAND UNIVERSITY	S. COLLINS	2,500.00		186,603.23
7/29/2009	1816	CENTRAL MICHIGAN UNIVERSI..	J. MILLER	2,500.00		189,103.23
7/29/2009	1817	GREENVILLE COLLEGE	J. SUTTON	2,431.75		191,534.98
7/29/2009	1818	MICHIGAN TECH UNIVERSITY	AM VINCENT	2,500.00		194,034.98
7/29/2009	1819	MICHIGAN STATE UNIVERSITY	T C. HESSLAU	2,500.00		196,534.98
8/12/2009	1822	PRO-IMAGE UNIFORMS	J. BOYLE	365.80		196,900.78
8/12/2009	1823	BAKER COLLEGE	H WHISMAN & D DWYER	1,818.87		198,719.65
8/12/2009	1824	SALLIE MAE LOAN SERVICES	H WHISMAN	901.20		199,620.85
8/12/2009	1825	GRAND VALLEY STATE UNIVE	R HILLS	2,500.00		202,120.85
8/13/2009	1826	SPRING ARBOR UNIVERSITY	A.E. HANNA	2,500.00		204,620.85
8/13/2009	1827	GRAND VALLEY STATE UNIVE	K HALL/ A CLARK/ K HOY	5,094.00		209,714.85
8/13/2009	1828	SIENNA HEIGHTS UNIVERSITY	D A. MILLER	705.00		210,419.85
8/14/2009	1829	MICHIGAN STATE UNIVERSITY	J.C. BOLAND	2,112.75		212,532.60
8/14/2009	1830	MARQUETTE UNIVERSITY	K. HONG	2,500.00		215,032.60
8/14/2009	1831	GRAND VALLEY STATE UNIVE	K. MORSE	2,346.00		217,378.60
8/19/2009	1832	ADRIAN COLLEGE	A DIXON	2,500.00		219,878.60
8/19/2009	1833	EASTERN MICHIGAN UNIVERSITY	E K BRUGGER & A G DOERING	3,851.75		223,730.35
8/19/2009	1834	MICHIGAN STATE UNIVERSITY	E.E. WHALIN & W BUTLER	5,000.00		228,730.35

BILL & VI SIGMUND FOUNDATION **Transaction Detail By Account** January through December 2009

Date	Num	Name	Memo	Debit	Credit	Balance
8/19/2009	1835	WESTERN MICHIGAN UNIVERS...	S HAGER & A S. BRAGG & J O'SULLIVAN	7,500.00		236,230.35
8/19/2009	1836	UNIVERSITY OF MICHIGAN	J. SAHAGIAN	2,500.00		238,730.35
8/19/2009	1837	GREENVILLE COLLEGE	M SUTTON	1,681.75		240,412.10
8/19/2009	1838	GRAND VALLEY STATE UNIVE	F REININK & K WALWORTH	3,780.00		244,192.10
8/25/2009	1839	UNIVERSITY OF MICHIGAN	L. FRY & K.M.ZENZ	5,000.00		249,192.10
8/25/2009	1840	CENTRAL MICHIGAN UNIVERSI	J.L. LOGAN	2,500.00		251,692.10
8/25/2009	1841	DISCOVER CARD	K. WALWORTH	385.11		252,077.21
8/25/2009	1842	UNIVERSITY OF TOLEDO	H.M. VANHADEL	1,179.90		253,257.11
8/25/2009	1843	SPRING ARBOR UNIVERSITY	SD FITZPATRICK	2,500.00		255,757.11
8/25/2009	1844	GRAND VALLEY STATE UNIVE...	A.L. DAY	614.00		256,371.11
8/29/2009	1845	WESTERN MICHIGAN UNIVERS...	A.E. COREY	2,500.00		258,871.11
8/29/2009	1846	EASTERN MICHIGAN UNIVERSI..	J.E. PLUMB	2,500.00		261,371.11
8/29/2009	1847	CENTRAL MICHIGAN UNIVERSI..	K.A. POLLARD	2,500.00		263,871.11
8/29/2009	1848	MEIJER PLATINUM MASTER C..	K.M. LOGAN	270.82		264,141.93
8/29/2009	1849	MICHIGAN STATE UNIVERSITY	K.M. LOGAN	770.75		264,912.68
9/3/2009	1850	UNIVERSITY OF TOLEDO	T.R. NELSON	0.00		264,912.68
9/3/2009	1851	PRO-IMAGE UNIFORMS	N STEWART	100.44		265,013.12
9/3/2009	1852	DISCOVER CARD	M SUTTON	351.21		265,364.33
9/3/2009	1853	GRAND VALLEY STATE UNIVE...	A DAY	1,886.00		267,250.33
9/11/2009	1855	EASTERN MICHIGAN UNIVERSI..	K. CANNON & C. BEDORE	5,000.00		272,250.33
9/16/2009	1856	MICHIGAN STATE UNIVERSITY	K E STEWART	2,326.21		274,576.54
9/16/2009	1857	OHIO STATE UNIVERSITY	B.D. GIBSON	2,500.00		277,076.54
9/16/2009	1858	DISCOVER CARD	J.E. TOMCZAK	363.78		277,440.32
9/21/2009	1859	CAPITAL ONE CREDIT CARD	E. HARRIGAN	761.13		278,201.45
9/23/2009	1860	MICHIGAN STATE UNIVERSITY	J.C. BOLLAND	0.00		278,201.45
9/23/2009	1861	WESTERN MICHIGAN UNIVERS	J.M. PACE	2,500.00		280,701.45
9/23/2009	1862	ALMA COLLEGE	E.J. CLARK	200.00		283,201.45
9/28/2009	1863	GREENVILLE COLLEGE	M SUTTON	282.99		283,401.45
9/28/2009	1864	CHASE CARD SERVICES	A. DOERING	387.25		283,684.44
9/29/2009	1865	MICHIGAN STATE UNIVERSITY	J.C. BOLAND	1,738.87		284,071.69
10/7/2009	1867	WESTERN MICHIGAN UNIVERS..	E. HARRIGAN	198.57		285,810.56
10/7/2009	1868	DISCOVER CARD	A DURST	940.00		286,009.13
10/7/2009	1869	DIRECT LOANS/US DEPT OF E..	Z.E. HOHMANN	610.00		286,949.13
10/12/2009	1871	UNIVERSITY OF MICHIGAN	J.E. TOMCZAK	320.90		287,559.13
10/12/2009	1872	PRO-IMAGE UNIFORMS	K. MORRIS	2,500.00		287,880.03
10/12/2009	1873	DIRECT LOANS/US DEPT OF E..	S.L. KEISER	650.00		290,380.03
10/12/2009	1874	GRAND VALLEY STATE UNIVE..	K. WALWORTH	23.32		291,030.03
10/14/2009	1875	DISCOVER CARD	J.E. TOMCZAK	16,125.99		291,053.35
10/14/2009	1876	JACKSON COMMUNITY COLLE	14 RECIPIENTS	692.00		307,179.34
10/21/2009	1877	GRAND VALLEY STATE UNIVE..	K HALL	2,500.00		307,871.34
10/21/2009	1878	PALMER COLLEGE OF CHIROP	N.A. WALZ	68.25		310,371.34
10/21/2009	1879	GREENVILLE COLLEGE	J SUTTON	2,500.00		310,439.59
10/22/2009	1880	UNIVERSITY OF TOLEDO	T.R. NELSON	2,500.00		312,939.59
11/5/2009		JACKSON COMMUNITY COLLE	JANE M BOYLE REFUND		348.00	312,591.59
11/6/2009	1881	JACKSON COMMUNITY COLLE..	I C SHAFER & P S KLEPINGER	4,743.00		317,334.59
12/10/2009	1701	GRAND VALLEY STATE UNIVE	R. HILLS	2,500.00		319,834.59
12/10/2009	1702	UNIVERSITY OF TOLEDO	HM VANHADEL	2,500.00		322,334.59
12/10/2009	1703	GRAND VALLEY STATE UNIVE	K. HALL	2,096.00		324,430.59
12/10/2009	1704	SIENNA HEIGHTS UNIVERSITY	K BLASKA	2,500.00		326,930.59

BILL & VI SIGMUND FOUNDATION **Transaction Detail By Account** January through December 2009

Date	Num	Name	Memo	Debit	Credit	Balance
12/10/2009	1705	MICHIGAN STATE UNIVERSITY	J SCROGGIE	2,500.00		329,430.59
12/10/2009	1706	MONROE COUNTY COMMUNIT..	TR NELSON	1,503.00		330,933.59
12/10/2009	1707	BAKER COLLEGE	MCCLINTON, DWYER, SOVA, WHISMAN	6,689.11		337,622.70
12/10/2009	1708	PRO-IMAGE UNIFORMS	N STEWART	13.78		337,636.48
12/11/2009	1710	OHIO STATE UNIVERSITY	BD GIBSON	2,500.00		340,136.48
12/11/2009	1711	CENTRAL MICHIGAN UNIVERSI.	JJ MILLER	2,500.00		342,636.48
12/11/2009	1712	GRAND VALLEY STATE UNIVE..	CLARK & MEAD	4,030.00		346,666.48
12/11/2009	1713	OAKLAND UNIVERSITY	COLLINS	2,500.00		349,166.48
12/17/2009	1714	CENTRAL MICHIGAN UNIVERSI.	J LOGAN	2,500.00		351,666.48
12/17/2009	1715	UNIVERSITY OF MICHIGAN	J SAHAGIAN	2,500.00		354,166.48
12/17/2009	1716	MICHIGAN STATE UNIVERSITY	KE STEWART	2,500.00		356,666.48
12/17/2009	1717	MARQUETTE UNIVERSITY	KK HONG	2,500.00		359,166.48
12/17/2009	1718	BERWICH UNIVERSITY	BL DROUILLARD	2,500.00		361,666.48
12/17/2009	1719	GRAND VALLEY STATE UNIVE .	5 RECIPIENTS	9,864.00		371,530.48
12/22/2009	1720	CENTRAL MICHIGAN UNIVERSI .	KA POLLARD	2,500.00		374,030.48
12/22/2009	1721	OLIVET NAZARENE UNIVERSITY	CL BROWN	2,500.00		376,530.48
12/22/2009	1722	GREENVILLE COLLEGE	J SUTTON	1,994.50		378,524.98
12/22/2009	1723	UNIVERSITY OF MICHIGAN	KM ZENZ	2,500.00		381,024.98
12/22/2009	1724	FRANASCON UNIVERSITY	M JARZYNIKA	2,500.00		383,524.98
Total 530 SCHOLARSHIPS				384,196.98	672.00	383,524.98
TOTAL				384,196.98	672.00	383,524.98