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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

OMB No 1545-0052

2010

Note.

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

For calendar year 2010, or tax year beginning 07-01-2010 , and ending 06-30-2011

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Name of foundation
BILL & BEA IDEMA FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)
PO BOX 3636

City or town, state, and ZIP code
GRAND RAPIDS, MI 495013636

A Employer identification number
38-2653272

B Telephone number (see page 10 of the instructions)
(800) 400-0439

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐

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

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 ☐

H Check type of organization

☒ Section 501(c)(3) exempt private foundation

☐ Section 4947(a)(1) nonexempt charitable trust

☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 16,027,288




J Accounting method ☐ Cash ☐ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis.)

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)	12,001,867			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	13	13		
	4 Dividends and interest from securities.	104,530	104,530		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	60,952			
	b Gross sales price for all assets on line 6a <u>1,218,148</u>				
	7 Capital gain net income (from Part IV, line 2)		60,952		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	12,167,362	165,495		
	13 Compensation of officers, directors, trustees, etc	5,103	595		4,508
	14 Other employee salaries and wages		0	0	0
	15 Pension plans, employee benefits		0	0	
	16a Legal fees (attach schedule)				0
	b Accounting fees (attach schedule)	725	363	0	363
	c Other professional fees (attach schedule)				0
	17 Interest				0
	18 Taxes (attach schedule) (see page 14 of the instructions)	1,860	890		0
	19 Depreciation (attach schedule) and depletion	0	0		
	20 Occupancy				
	21 Travel, conferences, and meetings		0	0	
	22 Printing and publications		0	0	
	23 Other expenses (attach schedule)	28,211	28,184		27
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	35,899	30,032	0	4,898
	25 Contributions, gifts, grants paid	149,500			149,500
	26 Total expenses and disbursements. Add lines 24 and 25	185,399	30,032	0	154,398
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	11,981,963			
	b Net investment income (if negative, enter -0-)		135,463		
	c Adjusted net income (if negative, enter -0-)			0	

Part II



Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash—non-interest-bearing	1,570	1,026	1,026
	2	Savings and temporary cash investments	106,664	12,147,416	12,147,416
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____		0	0
	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 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____ 0			
	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)	1,301,160 	1,141,322	1,204,704
	c	Investments—corporate bonds (attach schedule).	753,749 	657,414	689,483
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,495,806 	1,693,734	1,984,659
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	3,658,949	15,640,912	16,027,288	
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	
	Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> 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 ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
27		Capital stock, trust principal, or current funds	3,615,398	15,561,041	
28		Paid-in or capital surplus, or land, bldg , and equipment fund			
29		Retained earnings, accumulated income, endowment, or other funds	43,551	79,871	
30		Total net assets or fund balances (see page 17 of the instructions)	3,658,949	15,640,912	
31		Total liabilities and net assets/fund balances (see page 17 of the instructions)	3,658,949	15,640,912	

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	3,658,949
2	Enter amount from Part I, line 27a	2	11,981,963
3	Other increases not included in line 2 (itemize)  _____	3	0
4	Add lines 1, 2, and 3	4	15,640,912
5	Decreases not included in line 2 (itemize)  _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	15,640,912

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	See Additional Data Table			
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 See Additional Data Table			
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 See Additional Data Table			
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	60,952
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))
2009	144,197	3,513,380	0 041042
2008	78,924	3,256,757	0 024234
2007	257,692	4,302,044	0 0599
2006	157,781	4,223,651	0 037357
2005	168,373	4,074,655	0 041322

2	Total of line 1, column (d).	2	0 203855
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 040771
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.	4	3,799,756
5	Multiply line 4 by line 3.	5	154,920
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,355
7	Add lines 5 and 6.	7	156,275
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	154,398

Part VIExcise 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 <input type="checkbox"/> and enter "N/A" on line 1			
		Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	2,709
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	2,709
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	2,709
6		Credits/Payments			
a		2010 estimated tax payments and 2009 overpayment credited to 2010	6a	1,208	
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c	0	
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments. Add lines 6a through 6d.		7	1,208
8		Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.		8	2
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	1,503
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 2011 estimated tax <input type="checkbox"/>	Refunded <input type="checkbox"/>	11	0

Part VII-AStatements Regarding Activities

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?		Yes	No
		1a		No
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)?			No
	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.			
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____			
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.	2		No
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	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		No
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?	6	Yes	
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	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> 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 .	8b	Yes	
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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses 	10	Yes	

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		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address n/a	13	Yes	
14	The books are in care of FIFTH THIRD BANK Telephone no (616) 653-5213 Located at 111 LYON ST NW GRAND RAPIDS MI ZIP+4 49503			
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	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country.				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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).			
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.	1b		
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 2010?	1c		No
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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 2010 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 2010.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2010?	4b		No

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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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.	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? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870.</i>	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	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 Additional Data Table				
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.				0

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see 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.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see 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	3,824,738
b	Average of monthly cash balances.	1b	32,882
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	3,857,620
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	3,857,620
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	57,864
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,799,756
6	Minimum investment return. Enter 5% of line 5.	6	189,988

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	189,988
2a	Tax on investment income for 2010 from Part VI, line 5.	2a	2,709
b	Income tax for 2010 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	2,709
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	187,279
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	187,279
6	Deduction from distributable amount (see page 25 of the instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	187,279

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	154,398
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	154,398
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	154,398
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 2009	(c) 2009	(d) 2010
1	Distributable amount for 2010 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2010			
a	Enter amount for 2009 only. 127,685			
b	Total for prior years 2008 , 20__ , 20__ 0			
3	Excess distributions carryover, if any, to 2010			
a	From 2005. 0			
b	From 2006. 0			
c	From 2007. 0			
d	From 2008. 0			
e	From 2009. 0			
f	Total of lines 3a through e. 0			
4	Qualifying distributions for 2010 from Part XII, line 4 ➤ \$ 154,398			
a	Applied to 2009, but not more than line 2a 127,685			
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions) 0			
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions). . . 0			
d	Applied to 2010 distributable amount. 26,713			
e	Remaining amount distributed out of corpus 0			
5	Excess distributions carryover applied to 2010 0			
(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 0			
b	Prior years' undistributed income Subtract line 4b from line 2b. 0			
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. 0			
d	Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . . 0			
e	Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions 0			
f	Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011 160,566			
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) 0			
8	Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions) 0			
9	Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a 0			
10	Analysis of line 9			
a	Excess from 2006. 0			
b	Excess from 2007. 0			
c	Excess from 2008. 0			
d	Excess from 2009. 0			
e	Excess from 2010. 0			

Part XIV

Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling.

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2010	(b) 2009	(c) 2008	(d) 2007	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed.					
d	Amounts included in line 2c not used directly for active conduct of exempt activities.					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets.					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i).					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XV

Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1

Information Regarding Foundation Managers:

a

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

NONE

b

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

NONE

2

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

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

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

JOYCE VERSLUIS CO FIFTH THIRD BAN
111 LYON ST NW MDRMO BGG
GRAND RAPIDS, MI 49503
(616) 653-5552

b

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

LETTER OR PRESENTATION FORM WITH BASIC REQUEST INFORMATION

c

Any submission deadlines

GRANTS ARE NORMALLY CONSIDERED IN JUNE AND DECEMBER

d

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

See attached statement

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			▶ 3a	149,500
b Approved for future payment				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated

(See worksheet in line 13 instructions on page 28 to verify calculations)

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

Form **990-PF** (2010)

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a

Transfers from the reporting foundation to a noncharitable exempt organization of

1

Cash.

1a(1)

No

2

Other assets.

1a(2)

No

b

Other transactions

1

Sales of assets to a noncharitable exempt organization.

1b(1)

No

2

Purchases of assets from a noncharitable exempt organization.

1b(2)

No

3

Rental of facilities, equipment, or other assets.

1b(3)

No

4

Reimbursement arrangements.

1b(4)

No

5

Loans or loan guarantees.

1b(5)

No

6

Performance of services or membership or fundraising solicitations.

1b(6)

No

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

d

If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a

Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐

Yes

☒

No

b

If "Yes," complete the following schedule.

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

Sign Here

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

Signature of officer or trustee

2011-10-03

Date

Title

Paid Preparer's Use Only

Preparer's Signature

Firm's name

Firm's address

Date

Firm's EIN

Phone no

Check if self-employed

PTIN

Form 990-PF (2010)

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2010

Name of organization BILL & BEA IDEMA FOUNDATION	Employer identification number 38-2653272
---	--

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	<input type="checkbox"/> 501(c)() (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input checked="" type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<input type="checkbox"/> 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule—

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An Organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2 of its Form 990, or check the box on lin H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization BILL & BEA IDEMA FOUNDATION	Employer identification number 38-2653272
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Part I

Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	<div>WILLIAM W IDEMA TRUST #2 FIFTH THIRD BANK TRUSTEE</div> <div>111 LYON ST NW</div> <div>GRAND RAPIDS, MI 49503</div>	\$ 12,001,867	<div>Person <input checked="" type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>
		\$	<div>Person <input type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>
		\$	<div>Person <input type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>
		\$	<div>Person <input type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>
		\$	<div>Person <input type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>
		\$	<div>Person <input type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>
		\$	<div>Person <input type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>
		\$	<div>Person <input type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>
		\$	<div>Person <input type="checkbox"/></div> <div>Payroll <input type="checkbox"/></div> <div>Noncash <input type="checkbox"/></div> <div>(Complete Part II if there is a noncash contribution)</div>

Name of organization BILL & BEA IDEMA FOUNDATION	Employer identification number 38-2653272
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Part II Noncash Property (see Instructions)			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization BILL & BEA IDEMA FOUNDATION	Employer identification number 38-2653272
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Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry)

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **\$1,000 or less** for the year (Enter this information once See instructions) ► \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	<div></div>	<div></div>	<div></div>
	<div>(e) Transfer of gift</div>		
	<div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div>		
—	<div></div>	<div></div>	<div></div>
	<div>(e) Transfer of gift</div>		
	<div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div>		
—	<div></div>	<div></div>	<div></div>
	<div>(e) Transfer of gift</div>		
	<div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div>		
—	<div></div>	<div></div>	<div></div>
	<div>(e) Transfer of gift</div>		
	<div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div>		
—	<div></div>	<div></div>	<div></div>
	<div>(e) Transfer of gift</div>		
	<div>Transferee's name, address, and ZIP + 4</div> <div>Relationship of transferor to transferee</div>		

Additional Data

Software ID:

Software Version:

EIN: 38-2653272

Name: BILL & BEA IDEMA FOUNDATION

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
A	350 ABBOTT LABS		2007-12-13	2011-05-10
B	1400 APPLIED MATERIALS INC COM		2009-12-04	2010-11-05
C	1100 APPLIED MATERIALS INC COM		2009-12-04	2011-01-13
D	25 IPATH DOW JONES-UBS COMMDTY		2010-02-10	2010-07-06
E	850 IPATH DOW JONES-UBS COMMDTY		2009-06-05	2010-07-06
F	100000 BEAR STEARNS CO 10/28/2003 4 500 10/28/2010		2004-07-16	2010-10-28
G	800 CHUBB CORP COM		2007-12-13	2010-12-06
H	100000 CISCO SYSTEMS INC 2/22/2006 5 250 2/22/2011		2007-09-12	2011-02-22
I	2604 167 COLUMBIA SMALL CAP VALUE 2-A		2007-10-26	2011-05-10
J	721 CONOCOPHILLIPS		2004-06-29	2010-08-11
K	756 794 DODGE & COX INTL STOCK FUND		2007-09-28	2010-07-06
L	642 226 DODGE & COX INTL STOCK FUND		2007-09-28	2011-04-20
M	850 EMERSON ELEC CO COM		2007-08-07	2010-11-05
N	35 EXXON MOBIL CORP COM		2009-04-17	2010-07-19
O	600 HOME DEPOT INC COM		2007-09-27	2011-05-10
P	3900 156 HUSSMAN STRATEGIC GROWTH FUND		2009-12-04	2011-02-04
Q	500 ISHARES BARCLAYS TIPS BOND FUND		2009-03-26	2010-10-05
R	400 ISHARES TR MSCI EAFE INDEX FD ETF [RIC]		2007-08-07	2010-12-06
S	400 LABORATORY CORP AMER HLDGS		2007-08-07	2010-10-05
T	1175 023 LAZARD EMERGING MARKETS PORT-OP		2009-06-05	2010-08-11
U	127 06 LAZARD EMERGING MARKETS PORT-OP		2009-05-05	2010-08-11
V	1045 455 LAZARD EMERGING MARKETS PORT-OP		2010-12-06	2011-04-20
W	1096 446 LAZARD EMERGING MARKETS PORT-OP		2009-05-05	2011-04-20
X	250 MC DONALDS CORP COM		2009-10-05	2010-09-03
Y	275 MC DONALDS CORP COM		2009-10-05	2011-06-07
Z	500 MICROCHIP TECHNOLOGY INC COM		2008-02-13	2010-10-05
AA	500 NESTLE S A SPONSORED A D R REPSTG REG SH		2007-08-07	2010-09-03
AB	150 NIKE INC CL B COM		2005-11-04	2011-05-10
AC	390 899 OPPENHEIMER DVLPING MKTS-Y		2010-03-08	2011-03-07
AD	351 513 OPPENHEIMER DVLPING MKTS-Y		2009-12-04	2011-03-07

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
AE	787 041 OPPENHEIMER DVLPING MKTS-Y		2010-07-06	2011-03-07
AF	319 187 OPPENHEIMER DVLPING MKTS-Y		2004-10-29	2011-03-07
AG	500 PEABODY ENERGY CORP COMMON		2008-09-11	2010-11-05
AH	700 PFIZER INC COM		2008-01-15	2011-05-10
AI	175 PROCTER & GAMBLE CO COM		2005-05-31	2011-01-13
AJ	300 QEP RES INC		2008-01-15	2010-07-20
AK	500 QEP RES INC		2007-10-25	2010-07-20
AL	600 QUAL COMM INC		2009-05-05	2011-02-04
AM	300 QUESTAR CORP		2008-01-15	2010-10-05
AN	500 QUESTAR CORP		2007-10-25	2010-10-05
AO	550 RAYTHEON COMPANY		2009-01-09	2011-01-13
AP	828 729 T ROWE PRICE MID CAP VALUE FUND		2010-05-06	2010-10-05
AQ	168 551 T ROWE PRICE MID CAP VALUE FUND		2010-03-08	2010-10-05
AR	1277 139 T ROWE PRICE RL EST FUND(122)		2010-08-11	2011-01-13
AS	953 982 T ROWE PRICE RL EST FUND(122)		2010-06-09	2011-01-13
AT	1000 SYSCO CORP COM		2010-09-03	2010-12-06
AU	600 TJX COS INC NEW COM		2007-08-07	2010-07-06
AV	475 ACE LIMITED		2011-01-13	2011-06-07

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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	18,427		20,392	-1,965
B	17,976		18,648	-672
C	15,675		14,652	1,023
D	929		974	-45
E	31,569		32,895	-1,326
F	100,000		99,340	660
G	47,015		43,553	3,462
H	100,000		100,710	-710
I	40,000		38,464	1,536
J	40,145		35,360	4,785
K	22,000		37,151	-15,151
L	24,000		31,527	-7,527
M	48,483		41,088	7,395
N	21		17	4
O	22,320		19,722	2,598
P	46,568		50,000	-3,432
Q	54,904		51,728	3,176
R	22,856		31,479	-8,623
S	31,516		31,421	95
T	22,560		17,296	5,264
U	2,440		1,684	756
V	23,429		23,000	429
W	24,571		14,528	10,043
X	18,670		14,183	4,487
Y	22,530		15,601	6,929
Z	15,530		15,653	-123
AA	26,395		19,340	7,055
AB	12,439		6,575	5,864
AC	13,533		11,163	2,370
AD	12,169		10,000	2,169

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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 E	27,247		22,000	5,247
A F	11,050		7,404	3,646
A G	28,740		25,545	3,195
A H	14,483		16,625	-2,142
A I	11,434		9,707	1,727
A J	9,122		11,032	-1,910
A K	15,203		18,121	-2,918
A L	33,035		25,698	7,337
A M	5,238		5,658	-420
A N	8,730		9,294	-564
A O	27,219		28,032	-813
A P	18,282		18,000	282
A Q	3,718		3,614	104
A R	22,324		19,858	2,466
A S	16,676		14,051	2,625
A T	29,210		28,510	700
A U	25,362		17,112	8,250
A V	32,173		28,791	3,382

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) 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				-1,965
B				-672
C				1,023
D				-45
E				-1,326
F				660
G				3,462
H				-710
I				1,536
J				4,785
K				-15,151
L				-7,527
M				7,395
N				4
O				2,598
P				-3,432
Q				3,176
R				-8,623
S				95
T				5,264
U				756
V				429
W				10,043
X				4,487
Y				6,929
Z				-123
AA				7,055
AB				5,864
AC				2,370
AD				2,169


Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) 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 E				5,247
A F				3,646
A G				3,195
A H				-2,142
A I				1,727
A J				-1,910
A K				-2,918
A L				7,337
A M				-420
A N				-564
A O				-813
A P				282
A Q				104
A R				2,466
A S				2,625
A T				700
A U				8,250
A V				3,382

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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
BEATRICE A IDEMA 2510 LAKE MICHIGAN DR NW APT A111 GRAND RAPIDS, MI 49544	PRESIDENT 1	0		
JOYCE VERSLUIS 75 COLLINDALE SW GRAND RAPIDS, MI 49501	VICE PRES 1	0		
JEFF POWER 111 LYON ST NW STE 900 GRAND RAPIDS, MI 49503	SECRETARY 1	5,103		
PAUL RYAN 200 MONROE MDRMNR1E GRAND RAPIDS, MI 49503	TREASURER 1	0		
SUSAN VOGEL-VANDERSON 200 MONROE MDRMNR5B GRAND RAPIDS, MI 49503	TRUSTEE 1	0		
PETER VERSLUIS 813 KINNEY NW GRAND RAPIDS, MI 49544	TRUSTEE 1	0		
CHAD VERSLUIS 896 TIMBER WINDS CT SW GRAND RAPIDS, MI 49534	TRUSTEE 1	0		
TONYA WILLIAMSON 65 COLLINGDALE SW GRAND RAPIDS, MI 49544	TRUSTEE 1	0		

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a Paid during the year				
BLANFORD NATURE CENTER 1715 HILLBURN AVE NW GRAND RAPIDS, MI 49504	NONE	501(C)(3)	RENOVATION	25,000
NEIGHBORHOOD CHURCH MINISTRIES 1940 PINNACLE DR SW WYOMING, MI 49509	NONE	501(C)(3)	STRENGTHS SUMMIT PROGRAM	3,000
CATHERINE'S HEALTH CENTER 1211 LAFAYETTE NE GRAND RAPIDS, MI 49505	NONE		COMPUTER DATA MANAGEMENT SYSTEM	20,000
SENIOR NEIGHBORS 820 MONRE AVE NW STE 460 GRAND RAPIDS, MI 49503	NONE	501(C)(3)	TWILIGHT SHINES 2010	1,500
D A BLODGETT SERVICES 805 LEONARD NE GRAND RAPIDS, MI 49503	NONE	501(C)(3)	AMACHI MENTORING PROGRAM	25,000
INNER CITY CHRISTIAN FDRN 816 MADISON SE GRAND RAPIDS, MI 49507	NONE	501(C)(3)	MINISTRY EXPANSION & TECHNOLOGY UPGRADE	25,000
WORLD WIDE CHRISTIAN SCHOOLS 629 IONIA AVE SW GRAND RAPIDS, MI 49503	NONE	501(C)(3)	AT-RISK YOUTH PROGRAM	10,000
STEEPLETOWN NEIGHBORHOOD SVC 671 DAVIS AVE NE GRAND RAPIDS, MI 49504	NONE	501(C)(3)	CAPITAL PROGRAM - SIGNAGE	5,000
GILDA'S CLUB 1806 BRIDGE ST NW GRAND RAPIDS, MI 49504	NONE	501(C)(3)	CONTRIBUTION	30,000
CAMP BLODGETT 1545 BUCHANAN AVE SW GRAND RAPIDS, MI 49507	NONE	501(C)(3)	OPERATIONAL SUPPORT	5,000
Total  3a				149,500

TY 2010 Accounting Fees Schedule

Name: BILL & BEA IDEMA FOUNDATION

EIN: 38-2653272

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION FEE	725	363		363

**TY 2010 Investments Corporate
Bonds Schedule****Name:** BILL & BEA IDEMA FOUNDATION**EIN:** 38-2653272

Name of Bond	End of Year Book Value	End of Year Fair Market Value
BANK ONE CORP 5.25%	100,681	105,920
GOLDMAN SACHS 5.70%	103,600	105,152
BANK OF AMERICA 5.375%	100,289	104,811
GENERAL ELEC CAP CORP 5.00%	97,826	109,309
WAL-MART STORES 5.00%	99,848	103,488
SBC COMMUNICATION 5.10%	51,455	54,947
BOEING CO 3.75%	52,508	53,679
TOTAL CAPITAL SA 3.125%	51,207	52,177

TY 2010 Investments Corporate
Stock Schedule

Name: BILL & BEA IDEMA FOUNDATION
EIN: 38-2653272

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MICROSOFT CORP	48,076	40,248
NIKE INC CL B	17,533	35,992
GENERAL ELEC CO	61,200	32,062
INTEL CORP	39,614	32,132
PROCTOR & GAMBLE	23,474	27,017
WELLPOINT INC	28,730	33,477
PRAXAIR INC	24,108	43,356
WELLS FARGO & CO	44,538	36,478
AT&T INC	19,005	15,705
ABBOTT LABS	36,786	34,203
CISCO SYSTEMS	41,762	24,196
HEWLETT PACKARD CO	46,398	34,580
JP MORGAN CHASE & CO	36,904	32,752
NORFOLK SOUTHN CORP	33,061	46,831
PEPSICO INC	48,797	49,301
SYNGENTA AG SPONSORED ADR	13,170	23,646
UNITED TECHNOLOGIES CORP	27,836	35,404
PEABODY ENERGY CORP	20,991	33,874
TARGET CORP	28,545	32,837
EXXON MOBIL CORP	26,449	43,294
APACHE CORP	16,831	30,847
BANK AMER CORP	26,614	18,632
GOOGLE INC	25,533	25,319
MEDCO HEALTH SOLUTIONS INC	30,605	28,260
METLIFE INC	45,756	52,644
NEXTERA ENERGY INC	10,754	10,056
SCHLUMBERGER LTD	26,964	43,200
MARVELL TECHNOLOGY GROUP	29,910	22,148
AECOM TECHNOLGY CORP	30,646	30,074
ATMEL CORP	28,370	28,140

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CVS/CAREMARK CORP	28,633	37,580
FEDEX CORP	27,941	28,455
GENTEX CORP	26,557	30,230
KOHLS CORP	30,245	28,756
MASTERCARD INC	29,102	37,668
MYLAN INC	29,429	32,071
NATIONAL-OILWELL INC	30,455	33,239

TY 2010 Investments - Other Schedule**Name:** BILL & BEA IDEMA FOUNDATION**EIN:** 38-2653272

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ISHARES RUSSELL MIDCAP GROWTH	AT COST	123,515	198,969
OPPENHEIMER DEVELOPING MKT	AT COST	61,170	104,985
COLUMBIA SMALL CAP VALUE	AT COST	112,923	129,376
DODGE & COX INTL STOCK FD	AT COST	116,098	105,459
BARON GROWTH FD	AT COST	117,920	138,138
ISHARES MSCI EAFE INDEX FD	AT COST	243,248	215,301
ISHARES BARCLAYS TIPS BOND FUN	AT COST	89,737	95,150
LAZARD EMERGING MARKETS PORT	AT COST	46,789	93,221
T ROWE PRICE MID CAP VALUE FD	AT COST	201,386	238,698
T ROWE PRICE RL EST FD	AT COST	138,178	218,282
ISHARES S&PPFD STK INDEX FD	AT COST	39,770	39,660
AQR FDS RISK PARITY FD CL N	AT COST	124,000	128,371
PIMCO ALL ASSET ALL AUTH FD	AT COST	129,000	128,690
PIMCO COMMODITY REALRETURN	AT COST	150,000	150,359

TY 2010 Other Expenses Schedule**Name:** BILL & BEA IDEMA FOUNDATION**EIN:** 38-2653272

Description	Revenue and Expenses per Books	Net Invest ment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK SERVICE FEES	28,184	28,184		0
OTHER MISC CHARITABLE EXPENSES	27	0		27

TY 2010 Substantial Contributors Schedule

Name: BILL & BEA IDEMA FOUNDATION

EIN: 38-2653272

Name	Address
WILLIAM W IDEMA TRUST #2 FIFTH THIRD BANK TRUSTEE	111 LYON ST NW GRAND RAPIDS, MI 49503

TY 2010 Taxes Schedule**Name:** BILL & BEA IDEMA FOUNDATION**EIN:** 38-2653272

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX ESTIMATE	970	0		0
FOREIGN TAXES ON QUALIFIED FOR	840	840		0
FOREIGN TAXES PAID - NQDI	50	50		0