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

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

OMB No. 1545-0052

2011

For calendar year 2011, or tax year beginning 01-01-2011 , and ending 12-31-2011

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
THE MACBEA FOUNDATION

A Employer identification number

27-3409621



Number and street (or P O box number if mail is not delivered to street address) 52 E GAY STREET	Room/suite
---	------------

B Telephone number (see page 10 of the instructions)

(614) 464-8295

City or town, state, and ZIP code
COLUMBUS, OH 43215

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) **\$** 25,510,554

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

Part I Analysis of Revenue and Expenses

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)	
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B	
3	Interest on savings and temporary cash investments	
4	Dividends and interest from securities.	
5a	Gross rents	
b	Net rental income or (loss)	
6a	Net gain or (loss) from sale of assets not on line 10	
b	Gross sales price for all assets on line 6a	3,720,194
7	Capital gain net income (from Part IV, line 2)	
8	Net short-term capital gain	
9	Income modifications	
10a	Gross sales less returns and allowances	
b	Less Cost of goods sold	
c	Gross profit or (loss) (attach schedule)	
11	Other income (attach schedule)	
12	Total. Add lines 1 through 11	

594,902	347,304		
-34,967			
559,935	347,304		

Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc							
	14	Other employee salaries and wages							
	15	Pension plans, employee benefits							
	16a	Legal fees (attach schedule)							
	b	Accounting fees (attach schedule)							
	c	Other professional fees (attach schedule)							
	17	Interest							
	18	Taxes (attach schedule) (see page 14 of the instructions)							
	19	Depreciation (attach schedule) and depletion							
	20	Occupancy							
	21	Travel, conferences, and meetings							
	22	Printing and publications							
	23	Other expenses (attach schedule)							
	24	Total operating and administrative expenses.							
	Add lines 13 through 23								
25	Contributions, gifts, grants paid								
26	Total expenses and disbursements. Add lines 24 and 25								

 11,026			11,026
 8,026			8,026
 122,187	122,187		
 1,666			
142,905	122,187		19,052
348,000			348,000
490,905	122,187		367,052

27	Subtract line 26 from line 12
a	Excess of revenue over expenses and disbursements
b	Net investment income (if negative, enter -0-)
c	Adjusted net income (if negative, enter -0-) . . .

69,030			
	225,117		

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				
	2	Savings and temporary cash investments	9,620,845	1,001,739	1,001,739	
	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 15 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U S and state government obligations (attach schedule)	1,585,802	<input checked="" type="checkbox"/>	7,107,590	7,775,253
	b	Investments—corporate stock (attach schedule)				
	c	Investments—corporate bonds (attach schedule).		<input checked="" type="checkbox"/>	1,937,216	2,046,335
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule)	13,393,619	<input checked="" type="checkbox"/>	14,618,172	14,687,227
	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)	24,600,266		24,664,717	25,510,554	
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				
	28	Paid-in or capital surplus, or land, bldg , and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds	24,600,266		24,664,717	
	30	Total net assets or fund balances (see page 17 of the instructions)	24,600,266		24,664,717	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	24,600,266		24,664,717	

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)	124,600,266
2	Enter amount from Part I, line 27a	269,030
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	424,669,296
5	Decreases not included in line 2 (itemize) ▶ _____ <input checked="" type="checkbox"/>	54,579
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	624,664,717

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) 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	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a See Additional Data Table			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	<div>If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</div>	2	-34,967
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) <div>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</div>		3	76,847

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))
2010		7,345,100	
2009			
2008			
2007			
2006			


2	Total of line 1, column (d).	2	
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	
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	76,639,420
5	Multiply line 4 by line 3.	5	
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	2,251
7	Add lines 5 and 6.	7	2,251
8	Enter qualifying distributions from Part XII, line 4.	8	367,052

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

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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	2,251	
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		
3		Add lines 1 and 2.		3	2,251	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4		
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	2,251	
6		Credits/Payments				
a		2011 estimated tax payments and 2010 overpayment credited to 2011	6a	833		
b		Exempt foreign organizations—tax withheld at source	6b			
c		Tax paid with application for extension of time to file (Form 8868)	6c	5,000		
d		Backup withholding erroneously withheld	6d			
7		Total credits and payments. Add lines 6a through 6d.		7	5,833	
8		Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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		
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	3,582	
11		Enter the amount of line 10 to be Credited to 2012 estimated tax <input checked="" type="checkbox"/>	3,582	Refunded <input type="checkbox"/>	11	

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 checked="" type="checkbox"/> \$ _____ (2) On foundation managers <input checked="" type="checkbox"/> \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" 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 checked="" type="checkbox"/> OH _____			
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 2011 or the taxable year beginning in 2011 (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 ▶MARK E VANNATTA Telephone no ▶(614) 464-6400 Located at ▶52 E GAY STREET COLUMBUS OH ZIP +4 ▶43215			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2011, 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	Yes	No
See 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ <input type="checkbox"/>	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 2011?.	1c		
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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If "Yes," did it have excess business holdings in 2011 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.</i>).	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 2011?	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))?

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

5b

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.

Yes

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

Yes

No

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

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

✓

No

6b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

No

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

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

No

7b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

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
GEORGE M HOFFMAN 261 WEST JOHNSTOWN ROAD COLUMBUS, OH 43230	PRESIDENT 0 10	0	0	0
ROBERT M HETTERSCHEIDT 4 SOUTH VERNON STREET SUNBURY, OH 43074	DIRECTOR 0 10	0	0	0
MARK E VANNATTA 52 E GAY STREET COLUMBUS, OH 43215	SECR/TREAS 0 10	0	0	0

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

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

Part IX-A Summary of Direct Charitable Activities

1	
2	
3	
4	

Part IX-B

1	N/A	
2		
	All other program-related investments See page 24 of the instructions	
3		

Form **990-PF** (2011)

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	71,905,272
b	Average of monthly cash balances.	1b	5,901,246
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	77,806,518
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	77,806,518
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	1,167,098
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	76,639,420
6	Minimum investment return. Enter 5% of line 5.	6	3,831,971

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	3,831,971
2a	Tax on investment income for 2011 from Part VI, line 5.	2a	2,251
b	Income tax for 2011 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	2,251
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	3,829,720
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	3,829,720
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	3,829,720

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	367,052
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	367,052
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	2,251
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	364,801
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 2010	(c) 2010	(d) 2011
1	Distributable amount for 2011 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2011			
a	Enter amount for 2010 only. 121,830			
b	Total for prior years 20____, 20____, 20____			
3	Excess distributions carryover, if any, to 2011			
a	From 2006.			
b	From 2007.			
c	From 2008.			
d	From 2009.			
e	From 2010.			
f	Total of lines 3a through e.			
4	Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 367,052			
a	Applied to 2010, but not more than line 2a 121,830			
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 2011 distributable amount. 245,222			
e	Remaining amount distributed out of corpus			
5	Excess distributions carryover applied to 2011 (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			
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 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			
f	Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011. 3,584,498			
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 2006 not applied on line 5 or line 7 (see page 27 of the instructions).			
9	Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a.			
10	Analysis of line 9			
a	Excess from 2007.			
b	Excess from 2008.			
c	Excess from 2009.			
d	Excess from 2010.			
e	Excess from 2011.			

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 2011, 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) 2011	(b) 2010	(c) 2009	(d) 2008		
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))

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

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

MARK E VANNATTA
52 E GAY STREET
COLUMBUS, OH 43215
(614) 464-8295

b

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

NO REQUIRED FORMAT

c

Any submission deadlines

NO SUBMISSION DEADLINES

d

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

NO RESTRICTIONS

Form 990-PF (2011)

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	348,000
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments.					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities.			14	594,902	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			14	-34,967	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. . .					
11 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e).				559,935	
13 Total. Add line 12, columns (b), (d), and (e).			13		559,935

[illegible]

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?		Yes	No
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			

[illegible]

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					
	*****		2012-08-06	*****		
	Signature of officer or trustee		Date	Title		
	Paid Preparer's Use Only	Preparer's Signature ▶ BARBARA D JONES		Date 2012-08-06	Check if self-employed ▶ <input checked="" type="checkbox"/>	PTIN
		Firm's name ▶ VORYS SATER SEYMOUR AND PEASE LLP			Firm's EIN ▶	
		52 E GAY ST				
Firm's address ▶ COLUMBUS, OH 43215			Phone no (614) 464-6400			

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

Additional Data

Software ID:
Software Version:
EIN: 27-3409621
Name: THE MACBEA FOUNDATION

Form 990PF - Special Condition Description:

Special Condition Description

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)
ALLY BK UT CD, 1 35%	D	2010-12-17	2011-01-11
CHESEA MA, 3 0%	P	2011-02-23	2011-09-01
FFCB, 2 875%	P	2011-01-12	2011-09-12
FHLMC MTN, 3 0%	P	2011-05-11	2011-06-15
FHLMC MTN, 2 02%	P	2011-02-16	2011-04-28
MUTUAL SER FD INC DISCOVERY FD	P	2011-09-02	2011-12-22
PIONEER EQUITY INCOME FD	D	2010-12-17	2011-05-10
HARTFORD CAP APPREC FD	D	2010-12-17	2011-12-22
MUTUAL GLOVAL DISCOVERY	D	2010-12-17	2011-12-22

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)
149,190		149,100	90
400,000		400,000	
400,000		388,700	11,300
400,000		399,725	275
400,000		399,650	350
18,354		18,045	309
464,501		399,978	64,523
716,140		799,963	-83,823
736,529		800,000	-63,471


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	
			90
			11,300
			275
			350
			309
			64,523
			-83,823
			-63,471

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 <i>Paid during the year</i>				
THE SALVATION ARMY966 E MAIN STREET COLUMBUS,OH 43205	NONE	501(C)(3)	GENERAL OPERATIONS	5,000
FRIENDS AND NEIGHBORSPO BOX 26 COOLVILLE,OH 45723	NONE	501(C)(3)	COMMUNITY FOOD BANK	5,000
SPECIAL OLYMPICS OHIO INC3303 WINCHESTER PIKE COLUMBUS,OH 43232	NONE	501(C)(3)	GENERAL OPERATIONS	1,000
GUIDE DOG FOUNDATION FOR THE BLIND371 EAST JERICHO TURNPIKE SMITHTOWN,NY 11787	NONE	501(C)(3)	GENERAL OPERATIONS	1,000
SMILE TRAIN INC41 MADISON AVE 28TH FLR NEWYORK,NY 10010	NONE	501(C)(3)	GENERAL OPERATIONS	1,000
MID OHIO FOOD BANK3960 BROOKHAM DRIVE GROVE CITY,OH 43123	NONE	501(C)(3)	GENERAL OPERATIONS	5,000
AMERICAN RED CROSS - LICKING COUNTY196 SOUTH FIFTH STREET NEWARK,OH 43058	NONE	501(C)(3)	GENERAL OPERATIONS	5,000
AMERICAN RED CROSS - COLUMBUS995 E BROAD STREET COLUMBUS,OH 43205	NONE	501(C)(3)	DISASTER RELIEF	5,000
ST JUDE'S CHILDREN'S RESEARCH HOSP262 DANNY THOMAS PL MEMPHIS,TN 38105	NONE	501(C)(3)	GENERAL OPERATIONS	10,000
HOLY FAMILY CHURCH584 W BROAD STREET COLUMBUS,OH 43215	NONE	501(C)(3)	SOUP KITCHEN	5,000
HOLZER FOUNDATION100 JACKSON PIKE GALLIPOLIS,OH 45631	NONE	501(C)(3)	FLAT SCREEN TELEVISIONS FOR CHILDREN	15,000
JACKSON HISTORICAL SOCIETY PO BOX 35171 CANTON,OH 44735	NONE	501(C)(3)	RHODES STATUE	25,000
SOUTHERN HILLS ARTS COUNCIL PO BOX 149 JACKSON,OH 45640	NONE	501(C)(3)	PURCHASE OF THE LAST BAS RELIEF	25,000
YMCA OF JACKSON AREA275 PORTSMOUTH STREET JACKSON,OH 45640	NONE	501(C)(3)	FOR THE PAYMENT OF DEBT	10,000
ST GABRIEL RADIO INC1585 BETHEL RD STE 101-LL COLUMBUS,OH 43220	NONE	501(C)(3)	GENERAL OPERATIONS	25,000
SOCIETY OF SAINT VICENT DE PAUL197 E GAY STREET COLUMBUS,OH 43215	NONE	501(C)(3)	GENERAL OPERATIONS	9,000
AMERICAN FOUNDATION FOR THE BLIND2 PENN PLAZA STE 1102 NEWYORK,NY 10121	NONE	501(C)(3)	GENERAL OPERATIONS	3,000
WWP INC4899 BELFORT ROAD STE 30 JACKSONVILLE,FL 32256	NONE	501(C)(3)	WOUNDED WARRIOR PROJECT	4,000
BLINDED VETERANS ASSOCATION477 H ST NORTHWEST WASHINGTON,DC 20001	NONE	501(C)(3)	GENERAL OPERATIONS	4,000
PENNY'S FROM HEAVEN FOUNDATION INC13423 BLANCO RD STE 218 SAN ANTONIO,TX 78216	NONE	501(C)(3)	GENERAL OPERATIONS	4,000
THE COLUMBUS FOUNDATION 1234 E BROAD STREET COLUMBUS,OH 43205	NONE	501(C)(3)	COMMUNITY ENRICHMENT FUND	100,000
THE SEEING EYE INC10 WASHINGTON VALLEY ROAD MORRISTOWN,NJ 07960	NONE	501(C)(3)	GENERAL OPERATIONS	2,000
THE FOUNDATION FOR APPALACHIA OHIOPO BOX 456 NESLONVILLE,OH 45764	NONE	501(C)(3)	GENERAL OPERATIONS	4,000
LUTHERAN SOCIAL SERVS OF CENTRAL OH500 WWILSON BRIDGE RD WORTHINGTON,OH 43085	NONE	501(C)(3)	GENERAL OPERATIONS	1,000
FAITH MISSION INC315 EAST LONG STREET COLUMBUS,OH 43215	NONE	501(C)(3)	GENERAL OPERAITONS	2,000
CYSTIC FIBROSIS FOUNDATION 6931 ARLINGTON RD 2ND FL BETHESDA,MD 20814	NONE	501(C)(3)	GENERAL OPERATIONS	3,000
JUVENILE DIABETES RESEARCH FOUNDATI26 BROADWAY 14TH FLR NEWYORK,NY 10004	NONE	501(C)(3)	GENERAL OPERATIONS	4,000
JCS BAND BOOSTERS INCPO BOX 575 JACKSON,OH 45640	NONE	501(C)(3)	GENERAL OPERATIONS	5,000
MUSCULAR DYSTROPHY ASSOCATION500 W WILSON RD STE 105 WORTHINGTON,OH 43085	NONE	501(C)(3)	GENERAL OPERATIONS	5,000
NATIONWIDE CHILDREN'S HOSPITAL700 CHILDRENS DRIVE COLUMBUS,OH 43205	NONE	501(C)(3)	TUBEROUS SCLEROSIS CLINIC	5,000

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 <i>Paid during the year</i>				
OHIO STATE UNIVERSITY FOUNDATION1480 WEST LANE AVENUE COLUMBUS, OH 43221	NONE	501(C)(3)	HOMELESS YOUTH FUND	50,000
Total  3a				348,000

TY 2011 Accounting Fees Schedule

Name: THE MACBEA FOUNDATION

EIN: 27-3409621

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
VORYS, SATER, SEYMOUR & PEASE LL	8,026			8,026

TY 2011 Compensation Explanation

Name: THE MACBEA FOUNDATION

EIN: 27-3409621

Person Name	Explanation
GEORGE M HOFFMAN	
ROBERT M HETTERSCHEIDT	
MARK E VANNATTA	

**TY 2011 Investments Corporate
Bonds Schedule****Name:** THE MACBEA FOUNDATION**EIN:** 27-3409621

Name of Bond	End of Year Book Value	End of Year Fair Market Value
AMERICAN MUN PWR-OHIO	370,148	409,435
BLACKROCK INC, 5.0%, 12/10/2019	416,272	436,520
EBAY INC, 3.25%, 10/15/20	360,648	403,776
GE CAP CORP, 2.1%, 1/7/2014	400,204	405,988
HEWLETT-PACKARD CO, 2.2%, 12/1/15	389,944	390,616

TY 2011 Investments Government Obligations Schedule

Name: THE MACBEA FOUNDATION

EIN: 27-3409621

US Government Securities - End of

Year Book Value:

399,400

US Government Securities - End of

Year Fair Market Value:

400,616

**State & Local Government
Securities - End of Year Book**

Value:

6,708,190

**State & Local Government
Securities - End of Year Fair**

Market Value:

7,374,637

TY 2011 Investments - Other Schedule

Name: THE MACBEA FOUNDATION
 EIN: 27-3409621

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ALLY BANK UTAH CD., 1.35%, 11/26/13	AT COST	248,500	251,558
AM. FUNDAMENTAL INVESTORS	AT COST	800,000	814,508
AM. GROWTH FD OF AMERICA	AT COST	599,986	582,376
BLACKROCK EQUITY DIVID INSTL	AT COST	1,000,434	1,090,847
CAPITAL WORLD GROWTH & INCOME	AT COST	800,000	728,429
DWS RREEF REAL ESTATE SEC FD	AT COST	399,993	453,755
FRANKLIN CUSTODIAN GROWTH	AT COST	802,257	816,844
FRANKLIN RISING DIV FD ADVISOR	AT COST	799,984	870,932
GE MONEY BANK CD, 2.45%, 7/23/15	AT COST	100,850	102,147
GEORGIA BANK & TRUST, 0.7%, 2/4/13	AT COST	249,000	250,620
GOLDMAN SACHS COMMODITY STRT	AT COST	199,998	201,711
HARBOR INT'L FUND INSTL	AT COST	399,983	358,863
HARTFORD CAP APPRECIATION FD			
HARTFORD DIV & GROWTH FD	AT COST	799,970	839,442
INVESCO DIVERSIFIED DIVIDEND FD	AT COST	404,672	404,748
ISHARES RUSSELL MIDCAP GROWTH ETF	AT COST	396,199	412,875
LORD ABBETT GROWTH & INCOME STRAT	AT COST	400,000	376,576
LORD ABBETT FUNDAMENTAL EQUITY	AT COST	408,736	405,892
MANNING & NAPIER WORLD OPP. FD	AT COST	500,000	501,513
MFS INT'L VALUE FD	AT COST	400,000	375,104
MFS VALUE FUND	AT COST	799,996	804,291
MUTUAL GLOBAL DISCOVERY FUND	AT COST		
OPPENHEIMER EQUITY INCOME	AT COST	400,000	389,520
OPPENHEIMER RISING DIVIDENDS	AT COST	400,000	428,591
PIONEER CULLEN VALUE FUND	AT COST	400,000	392,409
PIONEER EQUITY INCOME FUND	AT COST		
PLANTERS BANK KY CD, 2.1%, 2/9/17	AT COST	247,000	249,828
SCOUT INTERNATIONAL FUND	AT COST	400,000	357,330
SPDR S&P DIVIDEND ETF	AT COST	251,364	282,818
CAPITAL WORLD BD FD	AT COST		
TEMPLETON INCOME TR GLOBAL BD FD	AT COST		
TEMPLETON FOREIGN ADVISOR FD	AT COST	350,000	352,410
THORNBURG INT'L VALUE FD	AT COST	350,000	347,738
VANGUARD GROWTH ETF	AT COST	500,634	501,121
AMERICAN CAP WORLD BOND FD	AT COST	200,000	190,026
JPMORGAN TR II HIGH YIELD BD FD	AT COST	407,475	372,108
TEMPLETON GLOBAL BOND FD ADVISOR CL	AT COST	201,141	180,297

TY 2011 Legal Fees Schedule**Name:** THE MACBEA FOUNDATION**EIN:** 27-3409621

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
VORYS, SATER, SEYMOUR & PEASE LL	8,095			
GEORGE H HOFFMAN, LLC	2,931			

TY 2011 Other Decreases Schedule

Name: THE MACBEA FOUNDATION

EIN: 27-3409621

Description	Amount
ADJUSTMENT FOR TIMING DIFFERENCES WITH 1099 INFO	4,579

TY 2011 Other Professional Fees Schedule

Name: THE MACBEA FOUNDATION

EIN: 27-3409621

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EDWARD JONES TRUST COMPANY	122,187	122,187		

TY 2011 Substantial Contributors Schedule**Name:** THE MACBEA FOUNDATION**EIN:** 27-3409621

Name	Address
JOSEPH GERNERT	377 PERFECT DRIVE SUNBURY,OH 43074
MARGARET GERNERT	377 PERFECT DRIVE SUNBURY,OH 43074

TY 2011 Taxes Schedule

Name: THE MACBEA FOUNDATION

EIN: 27-3409621

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	1,666			