



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



175

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

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

07/01, 2011, and ending

06/30, 2012

Name of foundation

BILL &amp; BEA IDEMA FOUNDATION

A Employer identification number

38-2653272

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

Room/suite

B Telephone number (see instructions)

P.O. BOX 3636

(800) 400-0439

City or town, state, and ZIP code

GRAND RAPIDS, MI 49501-3636

G Check all that apply.

Initial return

Initial return of a former public charity

Final return

Amended return

Address change

Name change

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

J Accounting method: ☒ Cash ☐ Accrual

of year (from Part II, col. (c), line

16) \$ 15,651,597.

☐ 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 instructions).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>				
1 Contributions, gifts, grants, etc., received (attach schedule)	336.			
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	10,283.	10,283.		STMT 1
4 Dividends and interest from securities	361,103.	361,103.		STMT 2
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	55,652.			
b Gross sales price for all assets on line 6a	1,745,206.			
7 Capital gain net income (from Part IV, line 2)		55,652.		
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	427,374.	427,038.		
<b>Operating and Administrative Expenses</b>				
13 Compensation of officers, directors, trustees, etc.	11,965.	9,572.		2,393.
14 Other employee salaries and wages		NONE	NONE	
15 Pension plans, employee benefits		NONE	NONE	
16a Legal fees (attach schedule) STMT. 3	27,086.	13,543.	NONE	13,543.
b Accounting fees (attach schedule) STMT. 4	770.	385.	NONE	385.
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see instructions) STMT. 5	11,549.	7,334.		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings		NONE	NONE	
22 Printing and publications		NONE	NONE	
23 Other expenses (attach schedule) STMT. 6	103,416.	103,416.		
24 Total operating and administrative expenses. Add lines 13 through 23	154,786.	134,250.	NONE	16,321.
25 Contributions, gifts, grants paid	780,000.			780,000.
26 Total expenses and disbursements. Add lines 24 and 25	934,786.	134,250.	NONE	796,321.
27 Subtract line 26 from line 12.				
a Excess of revenue over expenses and disbursements	-507,412.			
b Net investment income (if negative, enter -0-)		292,788.		
c Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

JSA

Form **990-PF** (2011)

1E1410 1.000

JS6956 L753 05/13/2013 10:30:02

58

9

RECEIVED  
MAY 15 2013

SCANNED MAY 21 2013

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 . . . . .		1,026.	92,169.	92,169.
	2	Savings and temporary cash investments . . . . .		12,147,416.	1,028,983.	1,028,983.
	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 instructions) . . . . .				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less: allowance for doubtful accounts ▶	NONE			
	8	Inventories for sale or use . . . . .				
	9	Prepaid expenses and deferred charges . . . . .				
	10 a	Investments - U.S. and state government obligations (attach schedule) . . . . .				
	b	Investments - corporate stock (attach schedule) . STMT 7 . . . . .	790,464.	5,085,720.	5,299,205.	
	c	Investments - corporate bonds (attach schedule) . STMT 16 . . . . .	453,966.	2,092,669.	2,127,238.	
	11	Investments - land, buildings, and equipment basis ▶				
	Less: accumulated depreciation ▶ (attach schedule)					
12	Investments - mortgage loans . . . . .					
13	Investments - other (attach schedule) . . . . . STMT 17 . . . . .	1,543,734.	6,829,509.	7,104,002.		
14	Land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶ (attach schedule)					
15	Other assets (describe ▶) . . . . . STMT 19		47.			
16	<b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I) . . . . .	14,936,606.	15,129,097.	15,651,597.		
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	<b>Total liabilities</b> (add lines 17 through 22) . . . . .					
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 and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>					
	27	Capital stock, trust principal, or current funds . . . . .	15,561,041.	15,557,236.		
	28	Paid-in or capital surplus, or land, bldg, and equipment fund . . . . .				
	29	Retained earnings, accumulated income, endowment, or other funds . . . . .	79,871.	-428,139.		
	30	<b>Total net assets or fund balances</b> (see instructions) . . . . .	15,640,912.	15,129,097.		
	31	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	15,640,912.	15,129,097.		

## 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	15,640,912.
2	Enter amount from Part I, line 27a . . . . .	2	-507,412.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3 . . . . .	4	15,133,500.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 20	5	4,403.
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, column (b), line 30 . . . . .	6	15,129,097.

Form 990-PF (2011)

**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)
<b>1a PUBLICLY TRADED SECURITIES</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
(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)		
<b>a</b> 1,703,825.		1,689,554.	14,271.		
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) FMV 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))		
<b>a</b>			14,271.		
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>2 Capital gain net income or (net capital loss)</b>			<b>2</b>	55,652.	
If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7					
<b>3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)</b>			<b>3</b>		
If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8					

**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 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	154,398.	3,799,756.	0.040634
2009	144,197.	3,513,380.	0.041042
2008	78,924.	3,256,757.	0.024234
2007	257,692.	4,302,044.	0.059900
2006	157,781.	4,223,651.	0.037357
<b>2 Total of line 1, column (d)</b>			<b>2</b> 0.203167
<b>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</b>			<b>3</b> 0.040633
<b>4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5</b>			<b>4</b> 15,601,699.
<b>5 Multiply line 4 by line 3</b>			<b>5</b> 633,944.
<b>6 Enter 1% of net investment income (1% of Part I, line 27b)</b>			<b>6</b> 2,928.
<b>7 Add lines 5 and 6</b>			<b>7</b> 636,872.
<b>8 Enter qualifying distributions from Part XII, line 4</b>			<b>8</b> 796,321.

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.

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see 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)		1	2,928.
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 . . . . .			
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	2,928.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . . . .		4	NONE
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0- . . . . .		5	2,928.
6 Credits/Payments			
a 2011 estimated tax payments and 2010 overpayment credited to 2011 . . . . .	6a	2,712.	
b Exempt foreign organizations - tax withheld at source . . . . .	6b	NONE	
c Tax paid with application for extension of time to file (Form 8868) . . . . .	6c	2,000.	
d Backup withholding erroneously withheld . . . . .	6d		
7 Total credits and payments. Add lines 6a through 6d . . . . .	7	4,712.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached . . . . .	8	7.	
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	1,777.	
11 Enter the amount of line 10 to be Credited to 2012 estimated tax <input checked="" type="checkbox"/> 1,777. Refunded <input type="checkbox"/> . . . . .	11		

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . . If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year? . . . . .		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <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		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes . . . . .		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
b If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" 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 . . . . .	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If "Yes," complete Part XIV . . . . .		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . .		X

**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 instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>n/a</u>	13	X	
14	The books are in care of <u>FIFTH THIRD BANK</u> Telephone no <u>(616) 653-5213</u> Located at <u>111 LYON ST NW, GRAND RAPIDS, MI</u> ZIP + 4 <u>49503</u>			
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 <u>15</u>			
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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country <u></u>	16	Yes	No X

**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
<b>1a</b> 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>b</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 instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	
<b>c</b> 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	X
<b>2</b> 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))		
<b>a</b> 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 <u></u>		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> 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 instructions)	2b	X
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u></u>		
<b>3a</b> 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>b</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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011)	3b	
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
<b>b</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	X

Form 990-PF (2011)

**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 instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No
- b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No
- Organizations relying on a current notice regarding disaster assistance check here ☐
- 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
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ 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
- b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

5b

6b

7b

X

**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 instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 21		11,965.	-0-	-0-

**2 Compensation of five highest-paid employees (other than those included on line 1 - see 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		NONE	NONE	NONE

Total number of other employees paid over \$50,000 ☐ NONE

Form 990-PF (2011)

**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 instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		NONE
Total number of others receiving over \$50,000 for professional services . . . . .		NONE

**Part IX-A Summary of Direct Charitable Activities**

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

Expenses

1 N/A	
2	
3	
4	

**Part IX-B Summary of Program-Related Investments** (see 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 instructions.	
3 NONE	
Total. Add lines 1 through 3 . . . . .	

Form 990-PF (2011)



**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	15,839,288.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	NONE
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	NONE
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	15,839,288.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	NONE
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	15,839,288.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	237,589.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	15,601,699.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	780,085.

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

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	780,085.
<b>2a</b>	Tax on investment income for 2011 from Part VI, line 5	<b>2a</b>	2,928.
<b>b</b>	Income tax for 2011. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	2,928.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	777,157.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	NONE
<b>5</b>	Add lines 3 and 4	<b>5</b>	777,157.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	NONE
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	777,157.

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	796,321.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	NONE
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	NONE
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	NONE
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	796,321.
<b>5</b>	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 instructions)	<b>5</b>	2,928.
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	793,393.

**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 instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7 . . . . .				777,157.
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only . . . . .			160,566.	
b Total for prior years 20 <u>09</u> , 20 <u>  </u> , 20 <u>  </u> . . . . .		NONE		
3 Excess distributions carryover, if any, to 2011				
a From 2006 . . . . .	NONE			
b From 2007 . . . . .	NONE			
c From 2008 . . . . .	NONE			
d From 2009 . . . . .	NONE			
e From 2010 . . . . .	NONE			
f Total of lines 3a through e . . . . .	NONE			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ <u>796,321.</u>				
a Applied to 2010, but not more than line 2a . . . . .			160,566.	
b Applied to undistributed income of prior years (Election required - see instructions) . . . . .		NONE		
c Treated as distributions out of corpus (Election required - see instructions) . . . . .	NONE			
d Applied to 2011 distributable amount . . . . .				635,755.
e Remaining amount distributed out of corpus . . . . .	NONE			
5 Excess distributions carryover applied to 2011 . . . . . (If an amount appears in column (d), the same amount must be shown in column (a) )	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5 . . . . .	NONE			
b Prior years' undistributed income Subtract line 4b from line 2b . . . . .		NONE		
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 . . . . .		NONE		
d Subtract line 6c from line 6b Taxable amount - see instructions . . . . .		NONE		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount - see instructions . . . . .				
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012 . . . . .				141,402.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .	NONE			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions) . . . . .	NONE			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a . . . . .	NONE			
10 Analysis of line 9				
a Excess from 2007 . . . . .	NONE			
b Excess from 2008 . . . . .	NONE			
c Excess from 2009 . . . . .	NONE			
d Excess from 2010 . . . . .	NONE			
e Excess from 2011 . . . . .	NONE			

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9)**NOT APPLICABLE**

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 foundation is a private operating foundation described in section

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 foundation had \$5,000 or more in assets at any time during the year - see 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 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.

SEE STATEMENT 23

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines.

SEE ATTACHED STATEMENT FOR LINE 2

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

SEE ATTACHED STATEMENT FOR LINE 2

**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)				
<b>a Paid during the year</b>  SEE STATEMENT 24				
<b>Total</b>			▶ <b>3a</b>	780,000.
<b>b Approved for future payment</b>				
<b>Total</b>			▶ <b>3b</b>	

Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
			NONE	10,283.
			NONE	361,103.
			NONE	55,652.
			NONE	427,038.
			13	427,038.

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

JSA  
1E 1492 1 000

## Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
<b>1</b>	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?		
<b>a</b>	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash . . . . .	<b>1a(1)</b>	X
	(2) Other assets . . . . .	<b>1a(2)</b>	X
<b>b</b>	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization . . . . .	<b>1b(1)</b>	X
	(2) Purchases of assets from a noncharitable exempt organization . . . . .	<b>1b(2)</b>	X
	(3) Rental of facilities, equipment, or other assets . . . . .	<b>1b(3)</b>	X
	(4) Reimbursement arrangements . . . . .	<b>1b(4)</b>	X
	(5) Loans or loan guarantees . . . . .	<b>1b(5)</b>	X
	(6) Performance of services or membership or fundraising solicitations . . . . .	<b>1b(6)</b>	X
<b>c</b>	Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .	<b>1c</b>	X
<b>d</b>	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) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

05/13/2013  
Date

**TREASURER**  
Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Preparer's signature

Date \_\_\_\_\_

Check <input type="checkbox"/> if self-employed	PTIN
---	------

Firm's name ▶

Firm's EIN ▶

Firm's address ►

Phone no.

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
MONEY MARKET INTEREST	10,283.	10,283.
	-----	-----
TOTAL	10,283.	10,283.
	=====	=====

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
USGI REPORTED AS NONQUALIFIED DIVIDENDS	2,441.	2,441.
FOREIGN DIVIDENDS	61,594.	61,594.
NONDIVIDEND DISTRIBUTIONS	7,151.	
DOMESTIC DIVIDENDS	72,861.	72,861.
CORPORATE INTEREST	40,701.	40,701.
FOREIGN INTEREST	781.	781.
U.S. GOVERNMENT INTEREST	12,652.	12,652.
NONDISTRIBUTIVE DIVIDENDS	-7,151.	
NONQUALIFIED FOREIGN DIVIDENDS	16,244.	16,244.
NONQUALIFIED DOMESTIC DIVIDENDS	153,829.	153,829.
	-----	-----
TOTAL	361,103.	361,103.
	=====	=====



FORM 990PF, PART I - LEGAL FEES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
LEGAL FEES	27,086.	13,543.		13,543.
	-----	-----	-----	-----
TOTALS	27,086.	13,543.	NONE	13,543.
	=====	=====	=====	=====

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEE	770.	385.		385.
TOTALS	770.	385.	NONE	385.

FORM 990PF, PART I - TAXES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
FOREIGN TAXES PAID	3,089.	3,089.
FEDERAL EXCISE TAX - PRIOR YEA	1,503.	
FEDERAL EXCISE TAX ESTIMATE	2,712.	
FOREIGN TAXES ON QUALIFIED FOR	3,536.	3,536.
FOREIGN TAXES PAID - NQDI	709.	709.
	-----	-----
TOTALS	11,549.	7,334.
	=====	=====

FORM 990PF, PART I - OTHER EXPENSES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
BANK SERVICE FEES	102,744.	102,744.
OTHER MISC INVESTMENT EXPENSES	672.	672.
TOTALS	----- 103,416. =====	----- 103,416. =====

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
MICROSOFT CORP	48,076.	47,353.
GENERAL ELEC CO	61,200.	35,428.
WELLS FARGO & CO	30,834.	30,096.
AT&T INC	68,691.	79,201.
ABBOTT LABS	56,698.	68,080.
CISCO SYSTEMS	74,214.	59,151.
EXXON MOBIL CORP	50,550.	68,114.
APACHE CORP	16,831.	21,973.
BANK AMER CORP	26,614.	13,906.
GOOGLE INC	60,165.	64,388.
METLIFE INC	30,504.	24,680.
MARVELL TECHNOLOGY GROUP	29,910.	16,920.
FEDEX CORP	27,941.	27,483.
GENTEX CORP	26,557.	20,870.
ACCENTURE CL A COMM	31,546.	34,191.
BUNGE LTD	8,398.	8,093.
ENDURANCE SPECIALTY HOLDING	6,703.	6,553.
MONTPELIER RE HOLDINGS LTD	7,952.	9,942.
NABORS INDUSTRIES LTD	5,655.	4,622.
WHITE MOUNTAINS INS GROUP	7,647.	8,870.
CHECK POINT SOFTWARE TECH	29,791.	26,878.
QIAGEN NV ADR	9,949.	10,772.
AIA GROUP LTD	16,966.	16,302.
ACTIVISION BLIZZARD INC	5,121.	4,820.
ADVENT SOFTWARE INC	7,059.	7,428.
AGILENT TECH INC	37,828.	35,630.
AIR LIQUIDE ADR	30,867.	29,868.
AKAMAI TECH INC	5,231.	5,874.
ALBEMARLE CORP	14,397.	14,493.

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
ALEXANDER & BALDWIN HLDGS INC	12,573.	15,123.
ALLEGHANY CORP	4,578.	5,436.
ALLIANZ SE ADR	18,605.	16,456.
ALTRIA GROUP INC	42,766.	54,105.
ADR AMERICA MOVIL	16,616.	17,174.
AM EAGLE OUTFITTERS INC	4,929.	6,965.
AM ELEC PWR INC	12,191.	12,888.
AM TOWER CORP	38,485.	48,098.
ANHEUSER BUSCH ADR	12,301.	13,302.
ANSYS INC	5,127.	5,806.
APPLE INC	26,280.	46,136.
ARM HLDGS PLC	54,856.	46,105.
ASTRAZENECA PLC	42,212.	40,723.
ATLAS COPCO AB ADR	12,862.	12,255.
ATMEL CORP	40,135.	22,143.
ATWOOD OCEANICS INC	25,475.	21,947.
AUTODESK INC	5,102.	5,249.
BB&T CORP	29,770.	31,313.
BCE INC	40,219.	42,436.
BG PLC	19,261.	17,637.
BANCFIRST CORP	3,512.	4,065.
BARD C R INC	4,254.	4,942.
BILL BARRETT CORP	8,132.	4,006.
BECTON DICKINSON & CO	27,475.	26,985.
BENCHMARK ELEC INC	6,104.	5,831.
BIO-REFERENCE LABS INC	6,364.	9,750.
BIO-RAD LABS INC CL A	4,143.	4,000.
BORG-WARNER AUTO INC	6,928.	6,559.
BRISTOL MYERS SQUIBB CO	41,968.	49,180.

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
CBRE GROUP INC	6,903.	5,693.
CSL LTD	8,996.	11,112.
CSX CORP	7,709.	7,580.
CVS/CAREMARK CORP	28,633.	46,730.
CABELAS INC	9,923.	14,935.
CALGON CARBON CORP	10,611.	10,054.
CANADIAN NAT'L RAILWAY CO	44,924.	50,290.
CANON INC ADR	17,516.	15,137.
CAPITAL ONE FINL CORP	24,327.	30,118.
CENTURYLINK INC COM	38,666.	43,123.
CHART INDUSTRIES INC	12,151.	14,371.
CHEVRON CORP	37,436.	41,040.
COACH INC	30,786.	29,298.
COCA-COLA CO	42,659.	49,103.
COCHLEAR LTD	11,192.	11,136.
COINSTAR INC	8,996.	13,457.
COLGATE PALMOLIVE CO	31,443.	37,060.
CONOCOPHILLIPS	41,097.	43,922.
CORRECTIONS CORP AMER NEW	9,642.	12,251.
COVANCE INC	4,817.	4,402.
CUMMINS INC	7,409.	7,947.
DBS GROUP HOLDINGS LTD	12,088.	12,350.
D R HORTON INC	6,802.	10,495.
DARDEN RESTAURANT	6,114.	6,430.
DASSAULT SYS S A ADR	22,210.	25,422.
DEERE & CO	56,861.	60,329.
DISNEY WALT CO	29,902.	36,375.
DOLLAR TREE INC	28,770.	37,768.
DOMINION RESOURCES INC	12,405.	13,770.

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
DU PONT E I DE NEMOURS & CO	26,976.	29,583.
DUKE ENERGY CORP	36,161.	42,615.
EMC CORP/MASS	21,182.	23,862.
EASTMAN CHEM CO	6,030.	7,203.
EATON VANCE CORP	19,709.	20,671.
ENERGIZER HLDGS INC	6,414.	6,171.
ERSTE BK GROUP AG ADR	18,943.	13,011.
EXPRESS SCRIPTS	29,311.	30,205.
FANUC CORP	25,579.	24,264.
FORWARD AIR CORP	10,635.	10,746.
FRESENIUS MED CARE ADR	22,400.	22,236.
FUEL SYSTEMS SOLUTIONS INC	5,196.	4,306.
GATX CORP	4,712.	4,582.
GAZPROM-SPON ADR	7,612.	5,745.
GENERAL DYNAMICS CORP	4,831.	4,749.
GLAXOSMITHKLINE PLC ADR	45,824.	48,623.
GLOBAL PMTS INC	3,312.	3,113.
GOODRICH CORP	7,640.	8,756.
HSBC HLDGS PLC ADR	8,725.	8,782.
HANCOCK HLDG CO	6,549.	6,575.
HARMONIC INC	6,482.	4,903.
HARSCO CORP	3,913.	3,118.
HASBRO INC	2,297.	2,371.
HECLA MNG CO	5,620.	4,033.
HEINZ H J CO	45,375.	47,147.
HELIX ENERGY SOLUTIONS GROUP	6,496.	6,334.
HONEYWELL INTL INC	24,750.	27,920.
HOYA CORP	14,344.	13,903.
IXIA	4,709.	4,952.



BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK

=====

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	---
ICICI BK LTD	18,326.	15,622.
IMPERIAL OIL LTD	13,886.	13,392.
INTEL CORP	39,614.	38,643.
INTEGRYS ENERGY GROUP INC	6,459.	7,109.
INTERCONTINENTAL EXCHANGE INC	7,508.	8,295.
INTERDIGITAL INC PA	6,790.	3,541.
IBM	31,381.	34,422.
INTERNAT'L GAME TECH	5,062.	4,757.
INTERNATIONAL RECTIFIER CORP	4,988.	4,258.
INTUITIVE SURGICAL INC	31,261.	44,303.
INTUIT COM	8,739.	10,386.
ITAU UNIBANCO HOLDINGS	10,581.	7,600.
ITRON INC	5,668.	5,691.
JGC CORP ADR	9,417.	9,664.
JPMORGAN CHASE & CO	36,904.	28,584.
JEFFRIES GROUP INC NEW	4,643.	3,702.
JOHNSON & JOHNSON	32,479.	34,253.
JOY GLOBAL INC	12,075.	7,885.
KAMAN CORP	7,871.	7,859.
KEYCORP NEW	4,927.	4,737.
KIMBERLY CLARK CORP	45,966.	55,958.
KINDER MORGAN MGMT LLC	6,643.	6,534.
KNOLL INC	2,770.	2,469.
KOHL'S CORP	30,245.	26,157.
KRAFT FOODS INC	31,074.	34,333.
LI & FUNG LTD	26,195.	25,765.
L ORLEAL CO	16,808.	17,582.
LVMH MOET HENNESSY LOU-ADR	10,623.	9,673.
LAKELAND FINL CORP	5,676.	6,520.

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
LILLY & CO	44,174.	50,419.
LINDSAY CORP	10,649.	11,812.
LONZA GROUP AG	12,227.	7,665.
LORILLARD INC	13,545.	16,230.
MBIA INC	11,391.	9,697.
MDU RES GROUP INC	17,937.	18,909.
MVC CAPITAL INC	3,907.	4,196.
MARTIN MARIETTA MATLS INC	5,003.	4,966.
MCDONALDS CORP	44,357.	43,645.
MEAD JOHNSON NUTRITION COMPANY	28,514.	32,204.
MEDTRONIC INC	25,442.	29,048.
MERCK & CO NEW	40,908.	44,631.
MERIT MED SYS INC	9,273.	8,410.
MICREL INC	9,490.	8,348.
MONSANTO CO NEW	33,053.	36,837.
MTN GROUP LTD SPONSORED ADR	8,013.	7,874.
MURPHY OIL CO	5,036.	4,073.
MYLAN INC	29,430.	27,781.
MYRIAD GENETICS INC	6,140.	6,252.
NII HLDGS INC	5,817.	2,558.
NAT'L GRID PLC	49,984.	53,573.
NAT'L OILWELL INC	60,225.	55,998.
NAVIGATORS GROUP INC	7,463.	8,108.
NESTLE S A ADR	29,688.	30,052.
NEWFIELD EXPL CO	8,249.	4,397.
NEWMARKET CORP	14,603.	15,162.
NOKIAN TYRES OYJ ADR	9,979.	7,901.
NORFOLK SOUTHN CORP	26,283.	26,914.
NOVARTIS A G	9,082.	8,776.

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
NU SKIN ASIA PACIFIC A COM	13,499.	12,944.
OCCIDENTAL PETE CORP	29,121.	28,133.
OLD DOMINION FGHT LINE INC	13,510.	14,372.
OMNIVISION TECH INC	6,255.	4,122.
ONEOK INC	6,548.	7,023.
OWENS & MINOR INC NEW	3,398.	3,645.
PNC FINANCIAL SVCS GROUP	24,968.	29,027.
PPL CORP	27,689.	27,004.
PAREXEL INTL CORP	2,977.	10,022.
PEPSICO INC	47,117.	49,321.
PETROLEO BRASILEI ADR	12,763.	8,707.
PFIZER INC	29,795.	31,050.
PHILIP MORRIS INTL INC	38,046.	47,906.
PORTFOLIO RECOVERY ASSOC INC	8,041.	9,947.
PRAXAIR INC	44,302.	58,062.
PRESTIGE BRANDS HLDGS INC	5,748.	8,253.
PRICESMART INC	13,512.	13,772.
PROCTOR & GAMBLE CO	37,164.	39,445.
PROGRESSIVE CORP OHIO	4,968.	5,291.
PULTE GROUP INC	5,841.	9,566.
QUALCOMM INC	29,889.	31,849.
RAYMOND JAMES FINL INC	5,971.	6,334.
REINSURANCE GROUP AMER INC	5,563.	5,321.
REPUBLIC SVCS INC	8,300.	7,647.
REYNOLDS AMERICAN INC	34,302.	40,742.
ROCHE HLDG LTD ADR	19,128.	19,834.
ROCKWOOD HLDGS INC	24,931.	25,501.
ROPER INDS INC NEW	34,836.	34,503.
ROYAL DUTCH SHELL PLC	48,974.	50,070.

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
SLM CORP	24,260.	31,420.
SALLY BEAUTY CO INC	10,379.	14,260.
SANDISK CORP	30,569.	25,536.
SAP AG ADR	28,784.	28,493.
SASOL LTD ADR	8,607.	7,429.
SCHLUMBERGER LTD	82,380.	79,774.
SCHNEIDER ELECTRIC ADR	17,512.	15,261.
SCHNITZER STEEL INDS INC	7,241.	4,287.
SCOTTS MIRACLE GROW CO	4,757.	4,194.
SEMTECH CORP	10,856.	11,090.
SERVICE CORP INTL	11,368.	12,753.
SNAP ON INC	6,318.	7,097.
SONOVA HLDG AG ADR	13,772.	13,507.
SOUTHERN CO	47,467.	52,088.
STURM RUGER & CO INC	4,905.	4,979.
SUN HYDRAULICS CORP	8,007.	6,996.
SUPERIOR ENERGY SVCS INC	8,377.	5,037.
SWATCH GROUP AG	14,643.	12,963.
SYNAPTICS INC	9,711.	9,849.
SYSMEX CORP	8,975.	8,953.
TJX COS INC NEW	33,700.	58,771.
TTM TECH INC	9,464.	6,936.
TAIWAN SEMICONDUCTOR ADR	9,021.	9,842.
TARGET CORP	28,545.	40,733.
TENET HEALTHCARE CORP	7,916.	8,185.
TERADATA CORP DEL	28,715.	38,309.
TESCO PLC ADR	12,682.	9,629.
THORATEC LABS	7,319.	7,623.
TORO CO	10,376.	13,632.

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV -----
TOTAL S A ADR	36,517.	33,263.
TRAVELERS COS INC	29,911.	32,303.
TREDEGAR CORP	10,578.	6,246.
TURKIYE GARANTI BANKASI ADR	14,046.	14,625.
URS CORP	4,360.	3,941.
UNICHARM CORP	17,821.	21,589.
UNILEVER PLC ADR	33,786.	34,405.
UNILEVER N V NY SHS	24,928.	26,680.
UNITED NAT FOODS INC	10,073.	14,154.
UPS INC	28,812.	33,394.
UNITED TECH CORP	29,462.	29,230.
V F CORP	27,121.	24,688.
VALSPAR CORP	5,749.	8,556.
VALUECLICK INC	10,608.	10,227.
VERIZON COMMUNICATIONS	44,574.	54,128.
VODAFONE GROUP ADR	42,632.	44,045.
WMS INDUSTRIES INC	5,156.	4,309.
WPP PLC ADR	17,495.	19,353.
WALGREEN CO	28,128.	24,611.
WELLPOINT INC	28,730.	27,111.
WINDSTREAM CORP	12,396.	9,911.
WORLD FUEL SVCS CORP	9,436.	9,660.
XILINX INC	6,705.	6,915.
YUM BRANDS INC	8,640.	9,921.
	-----	-----
TOTALS	5,085,720.	5,299,205.
	=====	=====

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - CORPORATE BONDS  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
BANK ONE CORP 5.25%	100,681.	102,457.
GOLDMAN SACHS 5.7% 9/1/2012	103,600.	100,627.
BANK OF AMERICA 5.375%	100,289.	100,755.
GENERAL ELEC CAP CORP 5.00%	97,826.	110,183.
SBC COMMUNICATION 5.1% 9/15/20	51,455.	54,592.
BOEING CO 3.75%	52,508.	55,438.
TOTAL CAPITAL SA 3.125%	51,207.	53,068.
CBL & ASSOC PROP 7.375%	7,393.	7,997.
CATERPILLAR INC SR NT 1.375%	50,674.	50,638.
CISCO SYS INC	114,055.	117,910.
FANNIE MAE 5.25% 9/15/2016	119,348.	118,251.
FANNIE MAE 5.0% 5/11/2017	58,769.	59,558.
FREDDIE MAC 5.125% 11/17/2017	60,134.	60,562.
FREDDIE MCA 4.875 6/13/2018	119,642.	121,108.
FED HOME LN MTG CORP 3.75% 3/2	112,970.	115,503.
FREDDIE MAC 2.875% 2/9/2015	107,525.	106,165.
FED HOME LN MTG CORP 0.750%	50,129.	50,375.
FANNIE MAE 2.5% 5/15/2014	52,255.	51,985.
HEWLETT PACKARD CO 4.3% 6/1/20	102,048.	103,058.
JPMORGAN CHASE & CO 3.45% 3/1	100,989.	103,648.
MORGAN STANLEY 5.625% 9/23	95,822.	98,970.
PRAXAIR INC 3.950% 6/1	52,483.	51,448.
TARGET CORP 2.9% 1/15/2022	49,395.	51,089.
UNITED PARCEL SERVICE 3.875% 4	53,610.	52,754.
US TREASURY N/B 4.5% 11/15	115,731.	113,344.
US TREASURY NOTE 4.0% 8/15	57,258.	59,164.
ABBOTT LABORATORIES 4.125	54,873.	56,591.
TOTALS	2,092,669.	2,127,238.
	=====	=====

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - OTHER INVESTMENTS  
=====

DESCRIPTION -----	COST/ FMV		ENDING BOOK VALUE -----	ENDING FMV -----
	C	OR F		
ISHARES RUSSELL MIDCAP GROWTH	C		123,515.	190,473.
OPPENHEIMER DEVELOPING MKT	C		511,170.	561,112.
COLUMBIA SMALL CAP VALUE	C		113,106.	124,820.
DODGE & COX INTL STOCK FD	C		118,275.	88,894.
BARON GROWTH FD	C		119,944.	136,915.
ISHARES MSCI EAFE INDEX FD	C		405,251.	316,247.
ISHARES BARCLAYS TIPS BOND FUN	C		89,737.	102,942.
LAZARD EMERGING MARKETS PORT	C		656,789.	643,895.
T ROWE PRICE MID CAP VALUE FD	C		201,386.	219,663.
T ROWE PRICE RL EST FD	C		157,925.	261,650.
ISHARES S&PFD STK INDEX FD	C		39,770.	39,030.
AQR FDS RISK PARITY FD CL N	C		350,082.	366,349.
PIMCO ALL ASSET ALL AUTH FD	C		729,000.	722,200.
ISHARES HIGH YIELD CORP BD FD	C		471,399.	481,555.
PIMCO FDS MORTGBS FD	C		300,000.	300,900.
TEMPLETON INTL BD FD	C		450,000.	445,219.
JPM ALERIAN MLP INDEX	C		418,272.	437,988.
ASG MANAGED FUTURES STRAG FD	C		384,999.	328,741.
SPDR GOLD TRUST	C		461,114.	454,707.
ALEXANDRIA REAL ESTATE EQUITIE	C		22,553.	28,215.
AMERICAN CAMPUS CMNTYS INC	C		29,110.	43,811.
ASSOC ESTATES RLTY CORP	C		14,556.	12,633.
AVALONBAY CMNTYS INC	C		23,178.	24,618.
BOSTON PPTYS INC	C		30,898.	32,403.
BRANDYWINE REALTY TRUST	C		14,127.	21,114.
CBL & ASSOC PPTYS INC	C		14,292.	20,322.
CAMDEN PPTY TR	C		21,888.	22,669.
DIGITAL RLTY TR INC	C		22,063.	29,127.
DOUGLAS EMMETT INC	C		17,963.	22,315.

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART II - OTHER INVESTMENTS

=====

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
		-----	----
EAST GROUP PPTYS INC	C	15,113.	20,734.
ENTERTAINMENT PROP TRUST COM	C	20,636.	19,815.
ESSEX PPTY TR INC	C	23,095.	26,936.
FEDERAL RLTY INVT TR	C	21,502.	25,294.
FIRST INDL RLTY TR INC	C	5,528.	6,360.
HCP INC	C	31,107.	37,704.
HATTERAS FINL CORP	C	7,164.	7,493.
HEALTH CARE REIT INC	C	39,821.	47,923.
HOSPITALITY PPTY TR	C	23,692.	25,216.
HOST HOTELS AND RESORTS	C	21,804.	25,407.
LTC PPTYS INC	C	10,407.	17,451.
LEXINGTON CORP PPTYS TR	C	14,108.	16,051.
MISSION WEST PPTYS INC MD	C	9,430.	16,025.
MONMOUTH REAL ESTATE INVT CORP	C	6,533.	9,681.
NATIONAL RETAIL PPTYS INC	C	15,118.	16,833.
PLUM CREEK TIMBER CO INC	C	11,726.	12,307.
PUBLIC STORAGE	C	37,870.	45,489.
RAYONIER INC	C	23,327.	23,528.
REALTY INCOME CORP	C	18,992.	25,438.
SENIOR HSG PPTYS TR	C	14,901.	14,887.
SIMON PROPERTY GROUP INC NEW	C	63,109.	87,170.
TANGER FACTORY OUTLET CTRS INC	C	21,725.	24,679.
TEJON RANCH CO	C	7,029.	7,842.
UDR INC	C	6,834.	7,106.
VENTAS INC	C	29,731.	36,483.
WEINGARTEN REALTY INV	C	16,845.	19,623.
		-----	-----
TOTALS		6,829,509.	7,104,002.
		=====	=====



BILL & BEA IDEMA FOUNDATION  
FORM 990PF, PART II - OTHER ASSETS  
=====

38-2653272

ENDING  
BOOK VALUE  
-----

DESCRIPTION  
-----

ACCRUED INCOME

47.

TOTALS

47.

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES  
=====

DESCRIPTION -----	AMOUNT -----
BASIS ADJUSTMENTS DUE TO TRADING ERRORS	4,403.
	-----
TOTAL	4,403.
	=====

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

=====

OFFICER NAME:

BEATRICE A IDEMA

ADDRESS:

2510 LAKE MICHIGAN DR NW; APT A111  
GRAND RAPIDS, MI 49544

TITLE:

PRESIDENT

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:

JEFF POWER

ADDRESS:

111 LYON ST NW; STE 900  
GRAND RAPIDS, MI 49503

TITLE:

SECRETARY

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

COMPENSATION ..... 11,965.

OFFICER NAME:

LISA SHARP

ADDRESS:

200 MONROE; MD:RMNR5B  
GRAND RAPIDS, MI 49503

TITLE:

TREASURER

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:

P CRAIG WELCH JR

ADDRESS:

200 MONROE; MD:RMNR5B  
GRAND RAPIDS, MI 49503

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

=====

OFFICER NAME:

E JOYCE VERSLUIS

ADDRESS:

200 MONROE; MD: RMNR5B  
GRAND RAPIDS, MI 49503

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

TOTAL COMPENSATION:

11,965.

=====

STATEMENT 22

BILL & BEA IDEMA FOUNDATION  
FORM 990PF, PART XV - LINES 2a - 2d  
=====

38-2653272

RECIPIENT NAME:

JOYCE VERSLUIS; C/O FIFTH THIRD BANK

ADDRESS:

111 LYON ST NW; MD:RMOBGG

GRAND RAPIDS, MI 49503

RECIPIENT'S PHONE NUMBER: 616-653-5552

FORM, INFORMATION AND MATERIALS:

LETTER OR PRESENTATION FORM WITH BASIC REQUEST INFORMATION  
SUBMISSION DEADLINES:

GRANTS ARE NORMALLY CONSIDERED IN JUNE AND DECEMBER

RESTRICTIONS OR LIMITATIONS ON AWARDS:

See attached statement

STATEMENT 23

BILL & BEA IDEMA FOUNDATION

38-2653272

FORM 990PF, PART XV, LINE 3 - CONTRIBUTIONS, GIFTS, GRANTS PAID

=====

RECIPIENT NAME:

GILDA'S CLUB

ADDRESS:

1806 BRIDGE ST NW

GRAND RAPIDS, MI 49504

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

CONTRIBUTION

FOUNDATION STATUS OF RECIPIENT:

501(C)(3)

AMOUNT OF GRANT PAID ..... 30,000.

RECIPIENT NAME:

JOHN BALL ZOO

ADDRESS:

1300 WEST FULTON STREET

GRAND RAPIDS, MI 49504

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING SUPPORT

FOUNDATION STATUS OF RECIPIENT:

501(C)(3)

AMOUNT OF GRANT PAID ..... 750,000.

TOTAL GRANTS PAID:

780,000.

=====

STATEMENT 24

## FEDERAL FOOTNOTES

=====

PAGE 10: PART XV; LINE 1(D) - THE BILL AND BEA IDEMA FOUNDATION  
FOCUSES ITS GRANTS PRIMARILY ON FUNDING SPECIAL PROJECTS OR PROGRAMS  
IN THE GRAND RAPIDS, MICHIGAN AREA THAT ARE CONSISTENT WITH ITS  
MISSION: THE BILL AND BEA IDEMA FOUNDATION EXISTS TO GIVE EXPRESSION  
TO OUR TRADITIONAL CHRISTIAN VALUES BY SUPPORTING SCHOOLS,  
ORGANIZATIONS AND COMMUNITY PROGRAMS THAT HELP CHILDREN AND FAMILIES.