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IRS

Form **990-PF****Return of Private Foundation**

OMB No 1545-0052

Department of the Treasury
Internal Revenue Serviceor Section 4947(a)(1) Trust Treated as Private Foundation
▶ Do not enter Social Security numbers on this form as it may be made public.▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf**2013****Open to Public Inspection**

For calendar year 2013 or tax year beginning

07/01, 2013, and ending

12/31, 2013

Name of foundation BILL & 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) 800-400-0439
P.O. BOX 3636		
City or town, state or province, country, and ZIP or foreign postal code GRAND RAPIDS, MI 49501-3636		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply:	Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> X Amended return Address change <input type="checkbox"/> Name change <input type="checkbox"/>	D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 16,954,705.		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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)
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	8,626.	8,626.		STMT 1
	4 Dividends and interest from securities	235,142.	235,142.		STMT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	143,500.			
	b Gross sales price for all assets on line 6a 3,501,496.				
	7 Capital gain net income (from Part IV, line 2)		143,500.		
	8 Net short-term capital gain				
	9 Income modifications				
	10 a 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	387,268.	387,268.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages		NONE	NONE	
	15 Pension plans, employee benefits		NONE	NONE	
	16a Legal fees (attach schedule) STMT 3	2,700.	1,350.	NONE	1,350.
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 4	8,416.	5,416.		
	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 5	51,901.	51,881.		20.
	24 Total operating and administrative expenses. Add lines 13 through 23	63,017.	58,647.	NONE	1,370.
	25 Contributions, gifts, grants paid	750,000.			750,000.
26 Total expenses and disbursements Add lines 24 and 25	813,017.	58,647.	NONE	751,370.	
27 Subtract line 26 from line 12	-425,749.				
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)		328,621.			
c Adjusted net income (if negative, enter -0-)					

P

A

SCANNED JUL 15 2014

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash - non-interest-bearing	34,898.	358.	358.
	2 Savings and temporary cash investments	712,833.	720,834.	720,834.
	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 6	5,234,816.	4,699,815.	6,156,706.
	c Investments - corporate bonds (attach schedule) . STMT 15	2,238,766.	2,391,507.	2,369,088.
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶ (attach schedule)				
12 Investments - mortgage loans				
13 Investments - other (attach schedule) STMT 17	6,822,994.	6,780,579.	7,707,719.	
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶ (attach schedule)				
15 Other assets (describe ▶ ACCRUED INCOME)	NONE	22,963.		
16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	15,044,307.	14,616,056.	16,954,705.	
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)		NONE		
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, . . . ▶ <input checked="" type="checkbox"/> check here and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	15,820,089.	15,976,620.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	-775,782.	-1,360,564.	
	30 Total net assets or fund balances (see instructions)	15,044,307.	14,616,056.	
	31 Total liabilities and net assets/fund balances (see instructions)	15,044,307.	14,616,056.	

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	15,044,307.
2 Enter amount from Part I, line 27a	2	-425,749.
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	14,618,558.
5 Decreases not included in line 2 (itemize) ▶ ADJUSTMENT TO ASSET VALUES	5	2,502.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	14,616,056.

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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 PUBLICLY TRADED SECURITIES					
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 3,501,496.		3,357,996.	143,500.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0- or Losses (from col (h)))		
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any			
a			143,500.		
b					
c					
d					
e					
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2	143,500.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8			3		

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

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

(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))
2012	696,402.	15,829,636.	0.043994
2011	797,592.	15,601,699.	0.051122
2010	154,398.	3,799,756.	0.040634
2009	144,197.	3,513,380.	0.041042
2008	78,924.	3,256,757.	0.024234
2 Total of line 1, column (d)			2 0.201026
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.040205
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4 16,131,501.
5 Multiply line 4 by line 3			5 648,567.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 3,286.
7 Add lines 5 and 6			7 651,853.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			8 751,370.

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		1	3,286.
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			
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	3,286.
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	3,286.
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a 3,790.		
b Exempt foreign organizations - tax withheld at source	6b NONE		
c Tax paid with application for extension of time to file (Form 8868)	6c NONE		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d. TAX PAID W/O. R. \$	1,532.	7	5,322.
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	2,036.
11 Enter the amount of line 10 to be Credited to 2014 estimated tax <input checked="" type="checkbox"/> 2,036. 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 Instructions for the definition)?		X
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?		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?		X
If "Yes," attach a detailed description of the activities		
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?		X
If "Yes," attach the statement required by General Instruction T		
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 2013 or the taxable year beginning in 2013 (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?	13	X	
Website address ▶ <u>n/a</u>				
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	15		
16	At any time during calendar year 2013, 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 ▶			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
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 instructions)?	1b	
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
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 2013?	1c	X
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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If "Yes," list the years ▶		
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 instructions)	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶		
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 2013 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 2013)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

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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)? ☐Organizations relying on a current notice regarding disaster assistance check here ☐**5b****c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ 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**6b**

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**7b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see 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 20				

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

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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	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see 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	16,377,158.
b	Average of monthly cash balances	1b	NONE
c	Fair market value of all other assets (see instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	16,377,158.
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	NONE
3	Subtract line 2 from line 1d	3	16,377,158.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	245,657.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	16,131,501.
6	Minimum investment return. Enter 5% of line 5	6	406,602.

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)

1	Minimum investment return from Part X, line 6	1	406,602.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	3,286.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3,286.
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	403,316.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	403,316.
6	Deduction from distributable amount (see instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	7	403,316.

Part XII Qualifying Distributions (see 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	751,370.
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	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.	4	751,370.
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 instructions)	5	3,286.
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	748,084.

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				403,316.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			82,740.	
b Total for prior years 20 <u>11</u> , 20 <u> </u> , 20 <u> </u>		NONE		
3 Excess distributions carryover, if any, to 2013				
a From 2008	NONE			
b From 2009	NONE			
c From 2010	NONE			
d From 2011	NONE			
e From 2012	NONE			
f Total of lines 3a through e	NONE			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <u>751,370.</u>				
a Applied to 2012, but not more than line 2a			82,740.	
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 2013 distributable amount				403,316.
e Remaining amount distributed out of corpus	265,314.			
5 Excess distributions carryover applied to 2013 (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	265,314.			
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 2012 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				NONE
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 2008 not applied on line 5 or line 7 (see instructions)	NONE			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	265,314.			
10 Analysis of line 9				
a Excess from 2009	NONE			
b Excess from 2010	NONE			
c Excess from 2011	NONE			
d Excess from 2012	NONE			
e Excess from 2013	265,314.			

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 2013, 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) 2013	(b) 2012	(c) 2011	(d) 2010	
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 or e-mail address of the person to whom applications should be addressed:

SEE STATEMENT 22

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**

<div>Recipient</div> <div>Name and address (home or business)</div>	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
JOHN BALL ZOO 1300 WEST FULTON STREET GRAND RAPIDS MI 4950	NONE	501 (C) 3	PLEDGE PAYMENT	750,000.
Total			3a	750,000.
b Approved for future payment				
Total			3b	

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

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
MONEY MARKET INTEREST	8,626.	8,626.
	-----	-----
TOTAL	8,626.	8,626.
	=====	=====

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
USGI REPORTED AS NONQUALIFIED DIVIDENDS	1,693.	1,693.
FOREIGN DIVIDENDS	45,714.	45,714.
NONDIVIDEND DISTRIBUTIONS	5,048.	
DOMESTIC DIVIDENDS	69,022.	69,022.
CORPORATE INTEREST	28,991.	28,991.
FOREIGN INTEREST	4,502.	4,502.
U.S. GOVERNMENT INTEREST	2,719.	2,719.
NONDISTRIBUTIVE DIVIDENDS	-5,048.	
NONQUALIFIED FOREIGN DIVIDENDS	10,678.	10,678.
NONQUALIFIED DOMESTIC DIVIDENDS	71,823.	71,823.
	-----	-----
TOTAL	235,142.	235,142.
	=====	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
LEGAL FEES	2,700.	1,350.		1,350.
	-----	-----	-----	-----
TOTALS	2,700.	1,350.	NONE	1,350.
	=====	=====	=====	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
FOREIGN TAXES PAID	1,628.	1,628.
FEDERAL EXCISE TAX - PRIOR YEA	3,000.	
FOREIGN TAXES ON QUALIFIED FOR	3,332.	3,332.
FOREIGN TAXES PAID - NQDI	456.	456.
	-----	-----
TOTALS	8,416.	5,416.
	=====	=====

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	CHARITABLE PURPOSES -----
BANK SERVICE FEES	51,506.	51,506.	
OTHER MISC INVESTMENT EXPENSES	375.	375.	
OTHER MISC CHARITABLE EXPENSES	20.		20.
TOTALS	51,901.	51,881.	20.
	=====	=====	=====

BILL & BEA IDEMA FOUNDATION

38-2653272

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

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	---
MICROSOFT CORP	25,555.	32,659.
GENERAL ELEC CO	61,200.	47,651.
WELLS FARGO & CO	30,834.	40,860.
AT&T INC	80,337.	87,478.
ABBOTT LABS	12,756.	18,207.
CISCO SYSTEMS	19,495.	17,944.
EXXON MOBIL CORP	39,547.	66,590.
GOOGLE INC	35,339.	76,208.
BUNGE LTD	20,717.	24,305.
ENDURANCE SPECIALTY HOLDING	6,703.	10,033.
MONTPELIER RE HOLDINGS LTD	5,227.	8,934.
NABORS INDUSTRIES LTD	7,679.	7,527.
WHITE MOUNTAINS INS GROUP	7,647.	10,252.
AIA GROUP LTD	23,332.	31,848.
ACTIVISION BLIZZARD INC	5,120.	7,168.
ADVENT SOFTWARE INC	5,692.	10,206.
AGILENT TECH INC	4,645.	6,691.
AIR LIQUIDE ADR	29,465.	35,442.
AKAMAI TECH INC	5,231.	8,728.
ALBEMARLE CORP	17,703.	18,700.
ALLEGHANY CORP	2,861.	4,000.
ALLIANZ SE ADR	25,885.	38,349.
ALTRIA GROUP INC	53,236.	71,290.
AM EAGLE OUTFITTERS INC	4,929.	5,083.
AM ELEC PWR INC	13,371.	16,312.
AM TOWER CORP	9,496.	13,649.
ANHEUSER BUSCH ADR	17,583.	24,592.
ANSYS INC	5,127.	8,022.
APPLE INC	52,772.	72,372.

BILL & BEA IDEMA FOUNDATION

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FORM 990PF, PART II - CORPORATE STOCK

=====

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	---
ARM HLDGS PLC	15,508.	30,157.
ASTRAZENECA PLC	47,585.	61,092.
ATLAS COPCO AB ADR	15,226.	18,433.
ATWOOD OCEANICS INC	25,089.	30,539.
AUTODESK INC	5,579.	8,051.
BCE INC	15,867.	17,835.
BG PLC	21,865.	21,597.
BANCFIRST CORP	3,512.	5,438.
BARD C R INC	4,254.	6,161.
BENCHMARK ELEC INC	6,104.	9,647.
BIO-REFERENCE LABS INC	8,626.	10,139.
BIO-RAD LABS INC CL A	4,143.	4,944.
BORG-WARNER AUTO INC	6,315.	10,287.
BRISTOL MYERS SQUIBB CO	9,533.	17,752.
CBRE GROUP INC	7,382.	9,573.
CSL LTD	11,510.	19,742.
CSX CORP	7,709.	9,753.
CVS/CAREMARK CORP	17,180.	42,942.
CABELAS INC	8,491.	22,531.
CALGON CARBON CORP	10,268.	14,111.
CANADIAN NAT'L RAILWAY CO	34,427.	51,888.
CHART INDUSTRIES INC	8,298.	13,868.
CHEVRON CORP	11,358.	14,240.
COACH INC	6,475.	5,388.
COCA-COLA CO	44,024.	47,754.
COCHLEAR LTD	12,658.	10,121.
COLGATE PALMOLIVE CO	17,840.	26,801.
CONOCOPHILLIPS	56,200.	73,193.
CORRECTIONS CORP AMER NEW	12,499.	15,939.

BILL & BEA IDEMA FOUNDATION

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

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	----
COVANCE INC	4,817.	8,102.
CUMMINS INC	26,761.	39,190.
DBS GROUP HOLDINGS LTD	14,450.	17,769.
D R HORTON INC	6,802.	12,745.
DARDEN RESTAURANT	5,633.	6,416.
DASSAULT SYS S A ADR	27,788.	39,165.
DEERE & CO	29,246.	34,249.
DISNEY WALT CO	43,555.	63,794.
EXPRESS SCRIPTS	5,921.	8,429.
FANUC CORP	34,110.	36,905.
FORWARD AIR CORP	10,301.	14,183.
FRESENIUS MED CARE ADR	21,931.	22,771.
GATX CORP	6,432.	8,086.
QAO GAZPROM-SPON ADR	13,380.	10,742.
GENERAL DYNAMICS CORP	4,476.	6,402.
GLAXOSMITHKLINE PLC ADR	41,975.	51,735.
GLOBAL PMTS INC	4,146.	6,044.
HANCOCK HLDG CO	6,549.	7,923.
HARMONIC INC	4,908.	6,627.
HECLA MNG CO	8,964.	5,033.
HONEYWELL INTL INC	24,750.	45,685.
IXIA	9,043.	9,064.
ICICI BK LTD	21,523.	20,852.
IMPERIAL OIL LTD	15,929.	16,542.
INTEL CORP	39,614.	37,635.
INTEGRYS ENERGY GROUP INC	6,459.	6,801.
INTERCONTINENTAL EXCHANGE INC	27,182.	37,562.
INTERNAT'L GAME TECH	5,062.	5,484.
INTUIT COM	8,739.	13,356.

BILL & BEA IDEMA FOUNDATION

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

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
ITAU UNIBANCO HOLDINGS	32,465.	28,646.
ITRON INC	5,668.	5,717.
JGC CORP ADR	25,697.	32,418.
JPMORGAN CHASE & CO	36,904.	46,784.
JOHNSON & JOHNSON	54,840.	76,020.
JOY GLOBAL INC	12,075.	8,130.
KAMAN CORP	4,546.	5,840.
KEYCORP NEW	4,927.	8,213.
KIMBERLY CLARK CORP	26,238.	39,590.
KRAFT FOODS INC	58,181.	64,692.
L ORLEAL CO	20,885.	30,759.
LVMH MOET HENNESSY LOU-ADR	12,632.	13,813.
LAKELAND FINL CORP	5,676.	9,477.
LILLY & CO	9,375.	13,515.
LINDSAY CORP	10,316.	14,647.
LORILLARD INC	30,391.	38,872.
MBIA INC	11,739.	11,033.
MDU RES GROUP INC	17,937.	26,731.
MVC CAPITAL INC	3,901.	4,374.
MARTIN MARIETTA MATLS INC	5,003.	6,296.
MCDONALDS CORP	33,193.	36,677.
MEDTRONIC INC	25,442.	43,043.
MERCK & CO NEW	55,255.	70,120.
MICREL INC	4,337.	3,968.
MONSANTO CO NEW	18,124.	28,438.
MTN GROUP LTD SPONSORED ADR	9,349.	11,044.
MURPHY OIL CO	4,337.	5,255.
MYLAN INC	22,072.	42,315.
MYRIAD GENETICS INC	15,384.	13,196.

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

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ----
NAT'L GRID PLC	46,875.	62,054.
NAT'L OILWELL INC	30,455.	33,800.
NAVIGATORS GROUP INC	7,463.	10,232.
NESTLE S A ADR	35,503.	43,320.
NEWFIELD EXPL CO	10,142.	5,271.
NEWMARKET CORP	14,603.	23,391.
NOKIAN TYRES OYJ ADR	15,802.	17,225.
NORFOLK SOUTHN CORP	26,283.	34,811.
NU SKIN ASIA PACIFIC A COM	7,497.	20,733.
OLD DOMINION FGHT LINE INC	12,737.	25,025.
OMNIVISION TECH INC	6,255.	5,315.
PNC FINANCIAL SVCS GROUP	24,968.	36,851.
PPL CORP	35,809.	37,372.
PEPSICO INC	36,660.	45,451.
PETROLEO BRASILEI ADR	11,969.	7,565.
PFIZER INC	29,795.	41,351.
PHILIP MORRIS INTL INC	25,801.	30,060.
PORTFOLIO RECOVERY ASSOC INC	8,041.	17,279.
PRAXAIR INC	33,711.	56,043.
PRICESMART INC	12,982.	22,646.
PROCTOR & GAMBLE CO	15,014.	19,213.
PROGRESSIVE CORP OHIO	4,968.	6,927.
QUALCOMM INC	47,097.	59,846.
RAYMOND JAMES FINL INC	5,971.	9,655.
REINSURANCE GROUP AMER INC	5,563.	7,741.
REPUBLIC SVCS INC	7,996.	9,263.
REYNOLDS AMERICAN INC	46,274.	59,038.
ROCHE HLDG LTD ADR	23,792.	37,407.
ROYAL DUTCH SHELL PLC	57,770.	63,243.

BILL & BEA IDEMA FOUNDATION

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FORM 990PF, PART II - CORPORATE STOCK

=====

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	---
SLM CORP	19,711.	42,705.
SANDISK CORP	22,927.	37,034.
SAP AG ADR	33,654.	47,404.
SASOL LTD ADR	9,797.	10,038.
SCHLUMBERGER LTD	62,570.	86,235.
SCHNEIDER ELECTRIC ADR	20,979.	27,973.
SCHNITZER STEEL INDS INC	7,241.	4,999.
SCOTTS MIRACLE GROW CO	4,757.	6,346.
SEMTECH CORP	10,520.	11,199.
SERVICE CORP INTL	11,368.	18,692.
SNAP ON INC	6,012.	11,938.
SONOVA HLDG AG ADR	9,458.	13,304.
SOUTHERN CO	50,638.	49,209.
STURM RUGER & CO INC	9,465.	14,179.
SUN HYDRAULICS CORP	8,007.	11,759.
SUPERIOR ENERGY SVCS INC	8,377.	6,626.
SWATCH GROUP AG	11,266.	17,035.
SYNAPTICS INC	9,711.	17,823.
SYSMEX CORP	16,215.	21,359.
TJX COS INC NEW	20,425.	46,395.
TTM TECH INC	9,464.	6,341.
TAIWAN SEMICONDUCTOR ADR	27,236.	31,479.
TARGET CORP	28,545.	44,289.
TENET HEALTHCARE CORP	8,227.	16,722.
TESCO PLC ADR	14,431.	12,775.
THORATEC LABS	4,281.	5,197.
TORO CO	10,057.	22,960.
TOTAL S A ADR	57,068.	70,461.
TRAVELERS COS INC	17,083.	26,166.

BILL & BEA IDEMA FOUNDATION

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

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	----
TREDEGAR CORP	8,604.	10,055.
TURKIYE GARANTI BANKASI ADR	16,892.	14,055.
URS CORP	4,360.	5,988.
UNICHARM CORP	21,609.	25,197.
UNILEVER PLC ADR	23,124.	28,428.
UNILEVER N V NY SHS	24,928.	32,184.
UNITED NAT FOODS INC	9,716.	18,848.
UNITED TECH CORP	19,221.	29,360.
VCA ANTECH INC	9,968.	14,771.
VALSPAR CORP	5,388.	10,907.
VALUECLICK INC	5,100.	7,011.
VERIZON COMMUNICATIONS	48,529.	63,735.
VODAFONE GROUP ADR	48,129.	69,146.
WMS INDUSTRIES INC		
WPP PLC ADR	21,049.	41,235.
WORLD FUEL SVCS CORP	4,749.	5,524.
XILINX INC	6,400.	9,046.
AARON RENTS INC	4,910.	4,851.
ABBVIE INC	50,129.	76,627.
ADOBE SYS INC	15,750.	24,730.
ALLEGHANY TECH	5,351.	6,164.
ALLERGAN INC	23,676.	28,103.
AM EXPRESS	25,512.	31,574.
AMERISOURCEBERGEN CORP	30,915.	41,694.
AMERIPRISE FINANCIAL INC	8,641.	20,134.
BP PLC SPONSORED ADR	54,362.	61,540.
BAIDU INC	16,041.	29,706.
BANCO BILBAO VIZCAYA	17,053.	21,906.
BAYERISCHE MOTOREN WERKE ADR	22,778.	27,009.

BILL & BEA IDEMA FOUNDATION

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

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	----
CELGENE CORP	21,503.	30,921.
CITRIX SYS INC	19,745.	20,620.
COLUMBIA SPORTSWEAR	6,841.	10,159.
COMCOST CORP CL A	51,074.	67,970.
HOME DEPOT	25,162.	27,090.
HONG KONG EXCHANGES & CLEARING	12,713.	13,124.
IMPAX LABORATORIES INC	5,677.	6,687.
LAUDER ESTEE COS INC	23,612.	28,772.
MADDEN STEVEN LTD	6,750.	8,343.
MATSON INC	6,325.	7,755.
MEDNAX INC	3,941.	6,085.
MONDELEZ INTL INC	18,356.	28,664.
NOBLE ENERGY INC	25,089.	29,832.
NOVO-NORDISK A S ADR	12,681.	14,042.
PERRIGO CO	30,449.	30,078.
PRECISION CASTPARTS CORP	20,095.	33,124.
PRESTIGE BRANDS HLDGS INC	5,547.	18,151.
RITCHIE BROS AUCTIONEERS INC	4,222.	4,838.
SCHWAB CHARLES CORP NEW	21,138.	30,966.
SEALED AIR CORP	5,265.	10,760.
SVENSKA HANDELSBANKEN AB ADR	9,168.	13,088.
SYNOPSYS INC	5,106.	6,532.
TUPPERWARE BRANDS CORP	28,178.	42,539.
VF CORP		
VERA BRADLEY INC	7,243.	6,683.
VISA INC CL A	25,085.	31,175.
WHITTING PETROLEUM CORP	5,021.	6,929.
XINYI GLASS HLDGS LTD	4,015.	6,299.
RENAISSANCERE HOLDINGS	6,172.	6,424.

BILL & BEA IDEMA FOUNDATION
 FORM 990PF, PART II - CORPORATE STOCK
 =====

38-2653272

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
ALLIANT TECHSYSTEMS INC	8,473.	10,221.
ANALOG DEVICES INC	26,079.	27,400.
CABOT CORP	4,132.	4,986.
CHEESECAKE FACTORY INC	7,784.	8,785.
CHIPOTLE MEXICAN GRILL INC	21,850.	31,967.
CITIGROUP INC	33,130.	33,871.
DECKERS OUTDOOR CORP	13,198.	18,159.
FMC CORP	25,604.	28,901.
FACEBOOK INC	25,581.	33,391.
GEO GROUP INC	10,421.	9,956.
GILEAD SCIENCES INC	29,863.	35,673.
HANGER INC	8,463.	8,458.
ILLINOIS TOOL WKS INC	27,550.	29,512.
MASCO CORP	7,530.	8,721.
MITSUBISHI ESTATE LTD	17,353.	17,684.
MONOTARO CO LTD ADR	5,414.	4,740.
OUTERWALL INC	8,996.	13,185.
PULTE GROUP INC	32,243.	38,703.
TEJON RANCH CO	1.	220.
TEMPUR SEALY INTL INC	13,021.	17,159.
UNITEDHEALTH GROUP INC	26,038.	27,183.
VERINT SYS INC	7,474.	9,060.
WEYERHAEUSER CO	19,309.	20,552.
WILLIAM COS INC	23,968.	25,572.
STIFEL FINL CORP	7,653.	8,769.
	-----	-----
TOTALS	4,699,815.	6,156,706.
	=====	=====

BILL & BEA IDEMA FOUNDATION

38-2653272

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

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
-----	-----	---
GENERAL ELEC CAP CORP 5.00%	48,913.	54,036.
SBC COMMUNICATION 5.1% 9/15/20	51,455.	51,594.
BOEING CO 3.75%	52,508.	53,858.
TOTAL CAPITAL SA 3.125%	51,207.	52,179.
CBL & ASSOC PROP 7.375%	6,007.	6,103.
CISCO SYS INC	57,028.	56,242.
FANNIE MAE 5.0% 5/11/2017	58,769.	56,482.
FREDDIE MAC 5.125% 11/17/2017	60,134.	57,050.
FED HOME LN MTG CORP 3.75% 3/2	55,262.	54,499.
JPMORGAN CHASE & CO 3.45% 3/1	50,495.	52,443.
MORGAN STANLEY 5.625% 9/23	47,911.	56,835.
TARGET CORP 2.9% 1/15/2022	49,395.	47,963.
US TREASURY NOTE 4.0% 8/15	57,258.	55,457.
ABBOTT LABORATORIES 4.125	54,873.	53,839.
ARCHIE DANIELS 5.45%	60,450.	56,513.
BHP BILLITON FINANCE	58,771.	55,998.
CONOCOPHILIPS 4.75%	52,049.	50,170.
CREDIT SUISSE USA INC 5.125%	55,499.	53,581.
DEUTSCHIE BK LONDON	52,635.	51,049.
EI DU PONT DE NEMOUR 3.25%	26,326.	25,717.
FREDDIE MAC 1.375%	49,582.	46,876.
HSBC HOLDINGS PLC 4.875%	55,166.	55,573.
HONEYWELL INTL INC 5.3%	58,569.	56,521.
INTEL CORP 3.3%	53,077.	49,675.
LILLY ELI & CO 6.57%	58,738.	55,767.
MEDTRONIC INC 5.6%	61,352.	57,813.
PFIZER INC 5.35%	55,766.	52,833.
PHILIP MORRIS INTL INC 1.125%	49,845.	49,015.
BANK OF NEW YORK	40,540.	39,766.

BILL & BEA IDEMA FOUNDATION

38-2653272

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

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
BOTTLING GOUP LLC	56,324.	56,459.
EATON VANCE FLTG RATE	640,000.	642,097.
FANNIE MAE 1.375 11/15/16	50,848.	50,839.
FANNIE MAE 0.875 5/21/18	48,572.	48,366.
FREDDIE MAC 0.875 3/7/18	48,708.	48,570.
WELLS FARGO 5.625 12/11/17	57,475.	57,310.
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TOTALS	2,391,507.	2,369,088.
	=====	=====

BILL & BEA IDEMA FOUNDATION

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

38-2653272

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
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OPPENHEIMER DEVELOPING MKT	C	670,170.	858,057.
DODGE & COX INTL STOCK FD	C	200,734.	228,853.
ISHARES MSCI EAFE INDEX FD	C	890,951.	927,924.
LAZARD EMERGING MARKETS PORT	C	206,879.	241,870.
T ROWE PRICE MID CAP VALUE FD	C	201,386.	286,000.
T ROWE PRICE RL EST FD	C	46,944.	103,896.
PIMCO ALL ASSET ALL AUTH FD	C	562,334.	530,752.
ISHARES HIGH YIELD CORP BD FD	C	309,766.	326,009.
TEMPLETON INTL BD FD	C	606,898.	609,134.
JPM ALERIAN MLP INDEX	C	418,272.	523,755.
ALEXANDRIA REAL ESTATE EQUITIE	C	24,340.	21,949.
ASSOC ESTATES RLTY CORP	C	14,176.	14,204.
AVALONBAY CMNTYS INC	C	18,029.	16,198.
BOSTON PPTYS INC	C	23,039.	22,884.
BRANDYWINE REALTY TRUST	C	10,935.	16,654.
CBL & ASSOC PPTYS INC	C	11,311.	12,949.
CAMDEN PPTY TR	C	16,856.	14,959.
DIGITAL RLTY TR INC	C	17,175.	14,540.
DOUGLAS EMMETT INC	C	12,348.	16,722.
EAST GROUP PPTYS INC	C	11,505.	17,089.
ESSEX PPTY TR INC	C	14,872.	15,499.
FEDERAL RLTY INVT TR	C	14,958.	17,341.
FIRST INDL RLTY TR INC	C	10,208.	13,489.
HCP INC	C	28,145.	28,330.
HATTERAS FINL CORP	C	5,918.	3,562.
HEALTH CARE REIT INC	C	42,122.	46,767.
HOSPITALITY PPTY TR	C	23,302.	26,706.
HOST HOTELS AND RESORTS	C	16,847.	28,596.
LTC PPTYS INC	C	7,921.	11,608.

BILL & BEA IDEMA FOUNDATION

38-2653272

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

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
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LEXINGTON CORP PPTYS TR	C	10,932.	15,754.
MONMOUTH REAL ESTATE INVT CORP	C	4,838.	6,145.
NATIONAL RETAIL PPTYS INC	C	9,261.	13,375.
PUBLIC STORAGE	C	33,258.	41,092.
REALTY INCOME CORP	C	34,401.	34,792.
SENIOR HSG PPTYS TR	C	37,317.	34,968.
SIMON PROPERTY GROUP INC NEW	C	38,985.	52,039.
TANGER FACTORY OUTLET CTRS INC	C	14,987.	17,387.
TEJON RANCH CO	C	7,029.	10,072.
VENTAS INC	C	29,161.	29,327.
WEINGARTEN REALTY INV	C	12,857.	15,328.
ISHARES CORE S&P 500	C	1,096,682.	1,299,550.
MAINSTAY FDS MARKETFIELD	C	746,000.	819,057.
ALEXANDER AND BALDWIN INC	C	6,859.	12,185.
AMRETT INC NEW	C	13,688.	13,658.
APARTMENT INVT & MGMT CO	C	14,523.	14,147.
EPR PPTYS	C	18,058.	22,614.
EQUITY ONE	C	7,163.	6,956.
DOLLAR TREE INC	C	19,265.	26,574.
DOMINION RESOURCES INC	C	27,976.	34,933.
DUKE ENERGY CORP NEW	C	48,257.	55,208.
EOG RES INC	C	26,163.	27,694.
EASTMAN CHEM CO	C	6,030.	11,540.
EATON VANCE CORP	C	18,085.	30,124.
EBAY INC	C	21,054.	24,470.
ECHOSTAR HOLDING CORP	C	5,565.	7,010.
ENERGIZER HLDGINS INC	C	3,285.	4,546.
ALTISOURCE RESIDENTIAL CORP CL	C	3,500.	3,944.
AMERICAN HOMES 4 RENT	C	3,458.	3,353.

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

DESCRIPTION -----	COST/ FMV C OR F -----	ENDING BOOK VALUE -----	ENDING FMV ---
EQUITY LIFESTYLE PPTYS INC	C	9,951.	9,963.
SILVER BAY RLTY TR CORP	C	3,140.	3,230.
VORNADO REALTY TRUST	C	10,510.	10,388.
		-----	-----
TOTALS		6,780,579.	7,707,719.
		=====	=====

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:

JOYCE VERSLUIS

ADDRESS:

75 COLLINDALE SW
GRAND RAPIDS, MI 49501

TITLE:

VICE PRES

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

OFFICER NAME:

LISA SHARP

ADDRESS:

200 MONROE; MD:RMNR1E
GRAND RAPIDS, MI 49503

TITLE:

TREASURER

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

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

=====

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

=====

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

FEDERAL FOOTNOTES

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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.

STATEMENT FOR AMENDMENT:

THE 12/31/2013 RETURN WAS ORIGINALLY FILED AS A SHORT YEAR RETURN TO CHANGE THE ACCOUNTING PERIOD.

THE SHORT YEAR RETURN FOR YEAR ENDING 12/31/2013 IS BEING AMENDED FOR THE FOLLOWING:

PART X:

THE ORIGINAL RETURN CALCULATED THE MINIMUM INVESTMENT RETURN AS IF THE RETURN WAS A FULL 12 MONTHS RETURN. THE AMENDED RETURN PRO RATES THE MINIMUM INVESTMENT RETURN TO REFLECT THE SHORT YEAR.

PART XIII:

THE 2012 RETURN (YEAR ENDING 6/30/2013) WAS AMENDED TO CORRECTLY SHOW THE CARRY FORWARD ON LINE 2A, COLUMN C, TO 2013.

2013 AMENDED RETURN SHOWS THE CORRECT AMOUNT OF EXCESS DISTRIBUTION CARRY FORWARD TO 2014. THE EXCESS DISTRIBUTION CARRY FORWARD TO 2014 SHOULD SHOW AS: \$265,314.00.

THE ORIGINAL 2013 RETURN SHOWED AN EXCESS DISTRIBUTION FROM 2011 OF \$557,256 ON LINE 3d. THIS AMOUNT SHOULD HAVE BEEN \$0.00 FOR 2011.