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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation IDM FOUNDATION		A Employer identification number 38-3348061	
% THE CONNABLE OFFICE INC		B Telephone number (see instructions) (269) 382-5800	
Number and street (or P O box number if mail is not delivered to street address) 136 E MICHIGAN AVE STE 1201 Suite		C If exemption application is pending, check here ☐	
City or town, state or province, country, and ZIP or foreign postal code KALAMAZOO, MI 49007		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		E If private foundation status was terminated under section 507(b)(1)(A), 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		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☐ \$ 1,841,793		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see 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)	0			
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	25	25		
	4 Dividends and interest from securities.	33,471	33,471		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	52,101			
	b Gross sales price for all assets on line 6a 441,991				
	7 Capital gain net income (from Part IV, line 2) . . .		52,101		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	85,597	85,597		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	2,402	0	0	2,402
	c Other professional fees (attach schedule)	17,894	5,726		12,168
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	939			
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	80			80
	24 Total operating and administrative expenses. Add lines 13 through 23	21,315	5,726	0	14,650
	25 Contributions, gifts, grants paid	67,000			67,000
	26 Total expenses and disbursements. Add lines 24 and 25	88,315	5,726	0	81,650
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-2,718			
	b Net investment income (if negative, enter -0-)		79,871		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	27,071	59,951	59,951
	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 ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	1,425,793	1,390,195	1,781,842
	c	Investments—corporate bonds (attach schedule).	0		
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,452,864	1,450,146	1,841,793
Liabilities	17	Accounts payable and accrued expenses	0		
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	1,452,864	1,450,146	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	0		
	30	Total net assets or fund balances (see page 17 of the instructions)	1,452,864	1,450,146	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,452,864	1,450,146	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	1,452,864
2	Enter amount from Part I, line 27a	2	-2,718
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	1,450,146
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,450,146

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	LONG-TERM PUBLICLY TRADED SECURITIES			
b	SHORT-TERM PUBLICLY TRADED SECURITIES			
c	CAPITAL GAIN DIVIDENDS	P		
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 393,953		361,484	32,469
b 29,632		28,406	1,226
c			18,406
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			32,469
b			1,226
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	52,101
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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	74,829	1,646,748	0 04544
2011	77,667	1,677,100	0 04631
2010	57,461	1,548,833	0 0371
2009	73,092	1,358,682	0 053796
2008	57,794	1,595,113	0 036232

2 Total of line 1, column (d).	2	0 218878
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 043776
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	1,768,841
5 Multiply line 4 by line 3.	5	77,433
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	799
7 Add lines 5 and 6.	7	78,232
8 Enter qualifying distributions from Part XII, line 4.	8	81,650

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 page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1			
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	799
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	799
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	799
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	715	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d.		7	715
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	84
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax ☒ Refunded ☒		11	

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? 		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	<i>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.</i>			
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☒ \$ _____ (2) On foundation managers ☒ \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☒ \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes.</i> 	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i> 	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions): ☒ MI _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address				
14	The books are in care of THE CONNABLE OFFICE INC Telephone no (269) 382-5800 Located at 136 E MICHIGAN AVE 1201 Kalamazoo MI ZIP+4 49007			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 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 instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.			
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?	1b		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))	1c		No
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? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 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		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see 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)?

5b

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?

6b

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?

7b

No

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 Additional Data Table				

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

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

0

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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
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

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

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see 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	1,728,047
b	Average of monthly cash balances.	1b	67,731
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,795,778
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	0
3	Subtract line 2 from line 1d.	3	1,795,778
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	26,937
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,768,841
6	Minimum investment return. Enter 5% of line 5.	6	88,442

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	88,442
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	799
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	799
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	87,643
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	87,643
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	87,643

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	81,650
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	81,650
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	799
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	80,851
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				87,643
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 2011 , 2010 , 2009				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009. 3,903				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.	3,903			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 81,650				
a Applied to 2012, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2013 distributable amount.				81,650
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	3,903			3,903
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				2,090
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b

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

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 XVSupplementary Information (Complete this part only if the organization 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))

DAVID C RIGSBY

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

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	67,000
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DAVID C RIGSBY	PRESIDENT/TRUSTEE 1 0	0		
136 E MICHIGAN AVE STE 1201 KALAMAZOO,MI 49007				
LOYAL A ELDRIDGE III	SECRETARY/TRUSTEE 1 0	0		
136 E MICHIGAN AVE STE 1201 KALAMAZOO,MI 49007				
JAMES C MELVIN	VICE PRES/TRUSTEE 1 0	0		
136 E MICHIGAN AVE STE 1201 KALAMAZOO,MI 49007				
DAVID S KRUIS	TREASURER/TRUSTEE 2 0	0		
136 E MICHIGAN AVE STE 1201 KALAMAZOO,MI 49007				
JAMES S HILBOLDT	EMERITUS TRUSTEE 1 0	0		
136 E MICHIGAN AVE STE 1201 KALAMAZOO,MI 49007				

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
DIXON ANIMAL PROTECTION SOCIETY PO BOX 96 DIXON,NM 87527	NONE	PC	OPERATING SUPPORT	7,000
GLOBALGIVING FOUNDATION INC 1816 12TH STREET NW - 3RD FLOOR WASHINGTON,DC 20009	NONE	PC	CENTER FOR INTERNATIONAL DISASTER INFORMATION	10,000
NEW MEXICO COMMUNITY FOUNDATION 343 E ALAMEDA STREET SANTA FE,NM 875012229	NONE	PC	EMBUDO VALLEY LIBRARY BUILDING MAINTENANCE AND INSURANCE EXPENSE	15,000
EMBUDO VALLEY TUTORING ASSOCIATION PO BOX 548 DIXON,NM 87527	NONE	PC	OPERATING SUPPORT	2,500
UNION OF CONCERNED SCIENTISTS 2 BRATTLE SQUARE CAMBRIDGE,MA 022389105	NONE	PC	OPERATING SUPPORT	1,000
UNIVERSITY OF NEW MEXICO FOUNDATION TWO WOODWARD CTR 700 LOMAS NE STE 108 ALBUQUERQUE,NM 87102	NONE	PC	KUNM-FM RADIO	1,000
AMERICAN CIVIL LIBERTIES UNION FOUNDATION 125 BROAD STREET 18TH FLOOR NEWYORK,NY 10004	NONE	PC	OPERATING SUPPORT	1,000
DRUG POLICY ALLIANCE 70 W 36TH STREET 16TH FLOOR NEWYORK,NY 10018	NONE	PC	OPERATING SUPPORT	5,000
EARTH POLICY INSTITUTE 1350 CONNECTICUT AVENUE NW SUITE 4 WASHINGTON,DC 20036	NONE	PC	OPERATING SUPPORT	2,000
ESPANOLA VALLEY HUMANE SOCIETY 108 HAMM PARKWAY ESPANOLA,NM 87532	NONE	PC	OPERATING SUPPORT	4,000
FOREST SERVICE EMPLOYEES FOR ENVIRONMENTAL ETHICS PO BOX 11615 EUGENE,OR 97440	NONE	PC	OPERATING SUPPORT	1,000
HUMANE SOCIETY OF TAOS INC PO BOX 622 TAOS,NM 87571	NONE	PC	OPERATING SUPPORT	4,000
GLOBAL GREENGRANTS FUND INC 2840 WILDERNESS PLACE SUITE A BOULDER,CO 80301	NONE	PC	OPERATING SUPPORT	2,000
LINK MEDIA INC PO BOX 2008 SAN FRANCISCO,CA 94126	NONE	PC	OPERATING SUPPORT	1,000
NATURE CONSERVANCY 4245 NORTH FAIRFAX DRIVE SUITE 100 ARLINGTON,VA 222031600	NONE	PC	OPERATING SUPPORT	1,000
Total  3a				67,000

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
NEW MEXICO LAND CONSERVANCY PO BOX 6759 SANTA FE,NM 87502	NONE	PC	OPERATING SUPPORT	1,000
PEOPLE FOR THE AMERICAN WAY FOUNDATION 1101 15TH STREET NWSUITE 600 WASHINGTON,DC 20005	NONE	PC	OPERATING SUPPORT	2,500
SOUTHWEST WOMENS LAW CENTER 1410 COAL AVENUE SW ALBUQUERQUE,NM 87104	NONE	PC	OPERATING SUPPORT	1,000
WELLSTONE ACTION FUND 2446 UNIVERSITY AVE W SUITE 170 ST PAUL,MN 55114	NONE	PC	OPERATING SUPPORT	2,000
WESTERN ENVIRONMENTAL LAW CENTER 1216 LINCOLN STREET EUGENE,OR 97401	NONE	PC	OPERATING SUPPORT	1,000
WILDERNESS SOCIETY 1615 M ST NW WASHINGTON,DC 20036	NONE	PC	OPERATING SUPPORT	2,000
Total			 3a	67,000

TY 2013 Accounting Fees Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,402			2,402

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Depreciation Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
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**TY 2013 Investments Corporate
Stock Schedule****Name:** IDM FOUNDATION**EIN:** 38-3348061

Name of Stock	End of Year Book Value	End of Year Fair Market Value
FIXED INCOME FUNDS	259,639	272,376
U.S. EQUITY FUNDS	375,239	594,520
INTERNATIONAL EQUITY FUNDS	404,211	535,234
ABSOLUTE RETURN	172,567	182,725
COMMODITIES	97,296	110,807
REAL ESTATE INVESTMENTS	81,243	86,180

TY 2013 Investments - Land Schedule**Name:** IDM FOUNDATION**EIN:** 38-3348061

TY 2013 Land, Etc. Schedule**Name:** IDM FOUNDATION**EIN:** 38-3348061

TY 2013 Other Expenses Schedule**Name:** IDM FOUNDATION**EIN:** 38-3348061

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MICHIGAN ANNUAL REPORT FEE	20			20
FOUNDATION RENEWAL FEE	30			30
MISCELLANEOUS FEES	30			30

TY 2013 Other Professional Fees Schedule**Name:** IDM FOUNDATION**EIN:** 38-3348061

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FIDUCIARY FEES	5,726	5,726		
CLERICAL FEES	12,168			12,168

TY 2013 Taxes Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	939			

Account Name : IDM Foundation

Shares	Asset Description	Cost	Market
Prices As Of : 12/31/2013			
<u>Fixed Income Funds</u>			
4,445.617	PIMCO High Yield Fund	33,007.78	42,722.38
2,145.152	PIMCO Total Return Fund-CI I	23,203.80	22,931.67
4,628.382	PIMCO Unconstrained Bond Fund-CI I	52,128.42	51,328.76
6,832.659	VG Short Term Bond Index Fund	72,000.00	71,674.59
7,927.894	VG Total Bond Market Index Fund	79,298.82	83,718.56
<i>Sub Total</i>		\$ 259,638.82	272,375.96
<u>U S Equity Funds</u>			
758.273	Baron Growth Fund	28,388.97	54,876.22
1,416.894	Hennessy Small Cap Financial Fund-CI I	15,600.00	21,678.48
636	ProShares Short S&P 500 ETF	17,879.80	16,046.28
760	SPDR S&P 500 ETF Trust	66,518.89	140,364.40
9,089.076	T Rowe Price Equity Income Fund	210,507.93	298,485.26
2,287.606	Third Avenue Small Cap Value Fund	36,342.94	63,069.30
<i>Sub Total</i>		\$ 375,238.53	594,519.94
<u>International Equity Funds</u>			
1,963.873	Harbor International Fund	74,709.87	139,454.62
797	iShares MSCI Emerging Markets ETF	23,633.15	33,310.62
1,036	iShares MSCI EMU ETF	32,431.65	42,869.68
8,092.203	Lazard International Equity Open Fund	115,662.80	145,659.65
2,699.943	Matthews Asian Growth and Income Fund-CI I	45,095.00	51,028.92
2,096.634	Matthews Japan Fund-CI I	26,836.92	33,965.47
3,346.974	Virtus Emerging Markets Opportunities Fd-CI I	32,635.90	31,963.60
17,799.735	Wasatch Emerging Markets Small Cap Fund	47,056.00	47,169.30
193	Wisdom Tree Japan Hedged Equity Fund	6,149.44	9,812.12
<i>Sub Total</i>		\$ 404,210.73	535,233.98
<u>Absolute Return</u>			
2,302.011	AQR Diversified Arbitrage Fund CI N	25,373.97	24,999.84

Account Name : IDM Foundation

Shares	Asset Description	Cost	Market
Prices As Of : 12/31/2013			
1,820.19	Eaton Vance Global Macro Abs Return Fund-CI A	18,165.50	17,164.39
4,171.978	IVA Worldwide Fund-CI A	62,402.98	74,344.65
1,199.505	PIMCO All Asset All Authority Fund-CI I	12,624.64	11,875.10
4,878.049	Wells Fargo Advantage Absolute Return Fd-CI A	54,000.00	54,341.47
Sub Total		\$ 172,567.09	182,725.45
<u>Commodities</u>			
1,025	First Trust ISE-Revere Natural Gas Index	16,904.34	19,987.50
308	iShares US Oil Equipment & Services ETF	17,232.37	19,961.48
435	Market Vectors Junior Gold Miners ETF	15,271.55	13,506.75
889	SPDR S&P Metals & Mining	33,551.58	37,409.12
291	SPDR S&P Oil & Gas Exploration & Prod	14,336.57	19,942.23
Sub Total		\$ 97,296.41	110,807.08
<u>Real Estate Investments</u>			
755.075	Baron Real Estate Fund	16,120.85	16,936.33
715.112	EII International Property Fund	13,172.37	13,937.53
490	SPDR DJ Wilshire International Real Estate Fd	19,049.43	20,188.00
1,218.519	Third Avenue Real Estate Value Fund	32,900.00	35,117.72
Sub Total		\$ 81,242.65	86,179.58
<u>Bank Accounts</u>			
15.77	Fifth Third Sweep Account	15.77	15.77
Sub Total		\$ 15.77	15.77
<u>Money Market Funds</u>			
28,000	Federated Inst Prime Obligations MM Cash Res	28,000.00	28,000.00
31,935.61	Northern Trust Inst USGS MM Invested Cash	31,935.61	31,935.61
Sub Total		\$ 59,935.61	59,935.61

Account Name : IDM Foundation

As Of : 12/31/2013

Shares Asset Description

Cost

Market

Prices As Of : 12/31/2013

Grand Total

\$

1,450,145.61

1,841,793.37

**IDM FOUNDATION
38-3348061**

**136 E. MICHIGAN AVENUE, SUITE 1201, KALAMAZOO, MI 49007
2013 RETURN OF PRIVATE FOUNDATION EXEMPT FROM INCOME TAX
FORM 990-PF**

PART VIII - INFORMATION ABOUT OFFICERS, DIRECTORS, AND TRUSTEES

NOTE (1)

The Connable Office, Inc has been appointed agent by the Trustees of the Foundation to serve as custodian and investment manager of the funds and property of the Foundation For these services, under the Agency Agreement, The Connable Office, Inc receives annual fees at the rate of 1% of the market value of the assets, which includes a reasonable amount for bookkeeping and clerical expenses

Messrs Melvin, Kruis and Eldridge are employed by, or have an interest in The Connable Office, Inc

IDM Foundation
As of December 31, 2013

Shares	Asset Name	How Acq	Date Acquired	Date Sold	Holding Period	Sale Proceeds	Original Cost	Realized Gain (Loss)
329 000	Materials Select Sector SPDR	Buy	04/05/2013	08/15/2013	Short	13.423	12.601	822
196 000	SPDR DJ Wilshire International Real Estate Fd	Buy	10/19/2012	10/16/2013	Short	8.408	7.878	529
206 000	SPDR S&P Metals & Mining	Buy	06/26/2012	04/05/2013	Short	7.801	7.927	(126)
93 694	Cohen & Steers Institutional Realty Shares	Buy	03/19/2009	12/03/2013	Long	3.945	1.575	2,370
126 301	Cohen & Steers Institutional Realty Shares	Buy	04/03/2009	07/03/2013	Long	5.588	2.374	3,213
296 853	Cohen & Steers Institutional Realty Shares	Buy	04/03/2009	12/03/2013	Long	12.500	5.581	6,920
319 214	Cohen & Steers Institutional Realty Shares	Buy	07/24/2009	07/03/2013	Long	14.122	7.144	6,978
2 044	Cohen & Steers Institutional Realty Shares	Buy	10/20/2009	07/03/2013	Long	90	57	34
3,350 151	Eaton Vance Global Macro Abs Return Fund-CI A	Buy	03/22/2012	05/15/2013	Long	33.200	33.435	(235)
52 966	EII International Property Fund	Buy	08/03/2011	07/03/2013	Long	1.000	976	24
228 057	Harbor International Fund	Buy	05/29/2009	02/14/2013	Long	14.580	10.101	4,479
241 206	Harbor International Fund	Buy	02/05/2010	02/14/2013	Long	15.420	12.000	3,420
30 000	iShares MSCI Emerging Markets ETF	Buy	05/27/2009	10/16/2013	Long	1.291	978	312
187 000	iShares MSCI Emerging Markets ETF	Buy	09/17/2010	10/16/2013	Long	8.046	8.052	(7)
135 000	iShares MSCI Emerging Markets ETF	Buy	08/09/2011	10/16/2013	Long	5.808	5.402	406
317 186	IVA Worldwide Fund-CI A	Buy	01/06/2011	05/15/2013	Long	5.510	5.326	184
891 795	IVA Worldwide Fund-CI A	Buy	01/13/2011	05/15/2013	Long	15.490	15.000	490
127 000	Market Vectors Agribusiness ETF	Buy	01/10/2012	08/07/2013	Long	6.318	6.350	(32)
191 000	Market Vectors Agribusiness ETF	Buy	01/10/2012	08/08/2013	Long	9.592	9.550	42
230 000	Market Vectors Agribusiness ETF	Buy	02/03/2012	08/07/2013	Long	11.441	12.214	(773)
167 000	Market Vectors Agribusiness ETF	Buy	06/26/2012	08/08/2013	Long	8.387	7.986	401
181 000	Market Vectors Gold Miners ETF	Buy	09/11/2008	11/12/2013	Long	4.318	5.023	(705)
146 000	Market Vectors Gold Miners ETF	Buy	10/16/2008	11/12/2013	Long	3.483	3.198	285
144 000	Market Vectors Gold Miners ETF	Buy	02/24/2012	11/12/2013	Long	3.436	8.173	(4,738)
174 000	Market Vectors Gold Miners ETF	Buy	06/26/2012	11/12/2013	Long	4.151	7.738	(3,587)
63 645	PIMCO High Yield Fund	Buy	09/21/2010	04/17/2013	Long	620	587	33
766 355	PIMCO High Yield Fund	Buy	09/21/2010	02/14/2013	Long	7.403	7.066	337
2,132 196	PIMCO High Yield Fund	Buy	01/12/2011	02/14/2013	Long	20.597	20.000	597
828 963	PIMCO High Yield Fund	Buy	12/07/2011	04/17/2013	Long	8.074	7.419	655
1,379 310	PIMCO Unconstrained Bond Fund-CI I	Buy	01/14/2011	05/02/2013	Long	16.000	15.352	648
1,332 149	PIMCO Unconstrained Bond Fund-CI I	Buy	06/27/2012	08/05/2013	Long	15.000	15.160	(160)

119 000	SPDR DJ Wilshire International Real Estate Fd	Buy	07/13/2011	07/01/2013	Long	4.744	4.748	(4)
274 000	SPDR DJ Wilshire International Real Estate Fd	Buy	07/13/2011	10/16/2013	Long	11.754	10.933	820
97 000	SPDR Dow Jones REIT	Buy	08/09/2011	07/01/2013	Long	7.362	5.470	1.892
27 000	SPDR Energy Select Sector	Buy	03/16/2011	04/11/2013	Long	2.132	2.005	127
79 000	SPDR S&P Oil & Gas Exploration & Prod	Buy	08/05/2011	04/11/2013	Long	4.745	4.257	488
566 689	T Rowe Price Equity Income Fund	Buy	02/11/2008	10/16/2013	Long	18.009	14.831	3.179
1.760 563	T Rowe Price Equity Income Fund	Buy	02/11/2008	02/14/2013	Long	50.000	46.075	3.925
369 522	VG Precious Metals and Mining Fund-Inv	Buy	02/01/2005	04/08/2013	Long	4.796	6.149	(1.352)
1.315 942	VG Total Bond Market Index Fund	Buy	11/21/2006	08/05/2013	Long	14.015	13.199	816
1.970 443	VG Total Bond Market Index Fund	Buy	05/29/2009	08/05/2013	Long	20.985	20.000	985
Total Short Term Gain (Loss)						29.632	28.406	1.226
Total Long Term Gain (Loss)						393.953	361.484	32.469
Total Schedule D						423.585	389.890	33.695
Total Long Term Capital Gain Distribution								18.394
Class Action Settlement Treated as Long Term Capital Gain Distribution								12
Total Gain/(Loss)								52.101