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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

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation JAMES AND SHIRLEY BALK FOUNDATION		A Employer identification number 38-2556356	
Number and street (or P O box number if mail is not delivered to street address) 1230 MONROE AVE NW		B Telephone number (see instructions)	
Room/suite			
City or town, state or province, country, and ZIP or foreign postal code GRAND RAPIDS, MI 49505		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☒ \$ 6,385,171		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
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)	2,500			
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	1,101	1,101		
	4 Dividends and interest from securities.	122,232	122,232		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-671,709			
	b Gross sales price for all assets on line 6a 1,324,141				
	7 Capital gain net income (from Part IV, line 2) . . .				
	8 Net short-term capital gain			3,775	
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	-545,876	123,333	3,775	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	4,510			
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	20			
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	4,530	0		0
	25 Contributions, gifts, grants paid	303,275			303,275
	26 Total expenses and disbursements. Add lines 24 and 25	307,805	0		303,275
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-853,681			
	b Net investment income (if negative, enter -0-)		123,333		
	c Adjusted net income (if negative, enter -0-)			3,775	

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	84,480	282,904	282,904
	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)	7,845,523	6,029,142	4,213,585
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,764,312	1,901,353	1,888,682
	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)	9,694,315	8,213,399	6,385,171	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	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			
28		Paid-in or capital surplus, or land, bldg , and equipment fund			
29		Retained earnings, accumulated income, endowment, or other funds	9,694,315	8,213,399	
30		Total net assets or fund balances (see instructions)	9,694,315	8,213,399	
31		Total liabilities and net assets/fund balances (see instructions) . . .	9,694,315	8,213,399	

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 9,694,315
2	Enter amount from Part I, line 27a	2 -853,681
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 8,840,634
5	Decreases not included in line 2 (itemize) ▶ _____	5 627,235
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6 8,213,399

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table		
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table		
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-671,709
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	3,775

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 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))
2013	169,885	6,169,289	0 027537
2012	235,095	3,998,732	0 058792
2011	97,770	4,274,794	0 022871
2010	53,880	3,800,540	0 014177
2009	109,650	2,866,075	0 038258

2	Total of line 1, column (d).	2	0 161636
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 032327
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	7,596,797
5	Multiply line 4 by line 3.	5	245,582
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,233
7	Add lines 5 and 6.	7	246,815
8	Enter qualifying distributions from Part XII, line 4.	8	303,275

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			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	1,233
c		All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3		Add lines 1 and 2.		3	1,233
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,233
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014	6a	3,200	
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	3,200
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	
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	1,967
11		Enter the amount of line 10 to be Credited to 2015 estimated tax ☒ 1,967 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?		1a	Yes	No
b		Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? <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>		1b		No
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 2014 or the taxable year beginning in 2014 (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 ▶NONE				
14	The books are in care of ▶SHIRLEY BALK Telephone no ▶(616) 458-1414 Located at ▶6997 WILDERMERE ROCKFORD MI ZIP +4 ▶49341			
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 2014, 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ 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)? ☐ Yes ☒ 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). ☐ Yes ☒ 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)? ☐ Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☐ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see 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? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.</i>)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	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 4945(d)(4)(A)? (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

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
NONE				

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
NONE		
Total number of others receiving over \$50,000 for professional services.		

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 NA	0
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 NA	0
2	
All other program-related investments. See 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	5,607,131
b	Average of monthly cash balances.	1b	204,000
c	Fair market value of all other assets (see instructions).	1c	1,901,353
d	Total (add lines 1a, b, and c).	1d	7,712,484
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	7,712,484
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	115,687
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	7,596,797
6	Minimum investment return. Enter 5% of line 5.	6	379,840

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	379,840
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	1,233
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,233
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	378,607
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	378,607
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	378,607

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	303,275
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	303,275
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	1,233
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	302,042
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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				378,607
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			298,978	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 303,275				
a Applied to 2013, but not more than line 2a			298,978	
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 2014 distributable amount.				4,297
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				374,310
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

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 2014, enter the date of the ruling.

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2014	(b) 2013	(c) 2012	(d) 2011	
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))

b

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

2

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

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see 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

SHIRLEY BALK
1230 MONROE AVE NW
GRAND RAPIDS, MI 49505
(616) 458-1414

b

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

REQUESTS SHOULD BE MADE IN WRITING ON THE REQUESTING ORGANIZATION'S LETTERHEAD

c

Any submission deadlines

NONE

d

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

NONE

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	303,275
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

[illegible]

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
DEXCOM INC 10000 SHS	P	2011-09-20	2014-06-06
WASTE MANAGEMENT INC 725 SHS	P	1999-11-15	2014-07-23
CAPITAL BANK 27880 SHS	D	1994-08-01	2014-07-23
CAPITAL BANK 21500 SHS	P	2007-02-01	2014-12-31
CAPITAL BANK 25800 SHS	P	2010-05-01	2014-12-31
MICRON TECHNOLOGY 1600 SHS	P	1995-11-26	2014-07-23
MICRON TECHNOLOGY 1600 SHS		2007-06-26	2014-07-23
MCN DTE ENERGY 1382 SHS	P	1998-05-21	2014-08-13
MATTEL INC 3125 SHS	D	1994-01-01	2014-08-13
MATTEL INC 1875 SHS		2001-08-02	2014-08-13

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
297,484		152,306	145,178
32,072		28,927	3,145
		199,488	-199,488
		816,921	-816,921
		51,600	-51,600
52,416		68,502	-16,086
52,416		20,581	31,835
99,562		75,387	24,175
110,931		43,502	67,429
66,558		34,600	31,958

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

[illegible]

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

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
CMS ENERGY CORP 6600 SHS	P	2003-10-10	2014-08-15
DOW CHEMICAL 1611 SHS	D	1999-08-01	2014-08-27
BANK OF AMERICA 20000 SHS		2014-08-27	2014-09-11
NRG ENERGY INC	P	2013-07-01	2014-12-31

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
195,518		124,938	70,580
86,725		52,889	33,836
329,984		326,209	3,775
475			475

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	

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
JAMES BALK II	TRUSTEE 0 00	0	0	0
6997 WILDERMERE ROCKFORD, MI 49341				
SHIRLEY BALK	TRUSTEE 0 00	0	0	0
6997 WILDERMERE ROCKFORD, MI 49341				
JAMES H BALK	TRUSTEE 0 00	0	0	0
6721 THREE MILE RD NE ADA, MI 49301				
MARTIN BALK	TRUSTEE 0 00	0	0	0
6900 SILVER LAKE DR ROCKFORD, MI 49341				
STEVEN BALK	TRUSTEE 0 00	0	0	0
10357 LAKESHORE DR WEST OLIVE, MI 49460				

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				
MARCO PRES CHURCH 1033 ELKCAM CIRCLE MARCO ISLAND,FL 34145			GENERAL OPERATION	4,800
GRAND RAPIDS FOUNDATION 185 OAKES ST SW GRAND RAPIDS,MI 49503			GENERAL OPERATION	1,000
MICHIGAN GOLDEN GLOVES FOUNDATION 2247 GLEN VALLEY NW GRAND RAPIDS,MI 49544			GENERAL OPERATION	1,500
ROCKFORD CHR SCHOOL 6060 BELDING RD ROCKFORD,MI 49341			GENERAL OPERATION	3,700
SPECIAL OLYMPICS AREA 11 1239 - 76TH ST SW BYRON CENTER,MI 49315			GENERAL OPERATION	500
ST JUDES CHLDRENS HOSPITAL 262 DANNY THOMAS PLACE MEMPHIS,TN 38105			GENERAL OPERATION	3,000
LAKE COUNTY FOUNDATION PO BOX 13 BALDWIN,MI 49304			GENERAL OPERATION	500
PARADISE BOUND PO BOX 156 HAMILTON,MI 49419			GENERAL OPERATION	500
GILDAS CLUB OF LOWELL MI 12340 HART RD GREENVILLE,MI 48838			GENERAL OPERATION	250
HEALING THE CHILDREN 2140 44TH ST SE GRAND RAPIDS,MI 49508			GENERAL OPERATION	2,000
JUNIOR ACHIEVEMENT 3551 CLAYSTONE SE GRAND RAPIDS,MI 49546			GENERAL OPERATION	500
CRESTON NEIGHBORHOOD ASSOC 224 CARRIER NE GRAND RAPIDS,MI 49505			GENERAL OPERATION	250
CATHOLIC CENTRAL SCHOOLS 319 SHELDON SE GRAND RAPIDS,MI 49503			GENERAL OPERATION	2,500
WEST MI GLOBAL INITIATIVE 231 FULTON NE GRAND RAPIDS,MI 49503			GENERAL OPERATION	2,500
ROCKFORD HISTORICAL MUSEUM 21 S MONROE AVE ROCKFORD,MI 49341			GENERAL OPERATION	7,800
Total  3a				303,275

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				
PILGRAM MANOR 3000 LEONARD ST NE GRAND RAPIDS,MI 49546			GENERAL OPERATION	5,975
GRACE ADVENTURES 2100 N RIDGE RD MEARS,MI 49436			GENERAL OPERATION	1,000
CENTRAL GR YOUNG LIFE PO BOX 68205 GRAND RAPIDS,MI 49516			GENERAL OPERATION	1,000
MAKE A WISH FOUNDATION 648 MONROE AVE NW GRAND RAPIDS,MI 49503			GENERAL OPERATION	5,000
HOSPICE OF MICHIGAN 989 SPAULDING SE ADA,MI 49301			GENERAL OPERATION	84,000
LAGRAVE CHR REF CHURCH 107 LAGRAVE AVE SE GRAND RAPIDS,MI 49506			GENERAL OPERATION	50,000
BALDWIN MICHIGAN PROMISE PO BOX 995 BALDWIN,MI 49304			GENERAL OPERATION	5,000
LAKE COUNTY COMMUNITY FDTN PO BOX 995 BALDWIN,MI 49304			GENERAL OPERATION	5,000
MEL TROTTER MISSION 225 COMMERCE SW GRAND RAPIDS,MI 49501			GENERAL OPERATION	1,000
CATHERINES HEALTH CENTER 1211 LAFAYETTE NE GRAND RAPIDS,MI 49505			GENERAL OPERATION	1,000
INNER CITY CHRISTIAN FEDERATION 920 CHERRY SE GRAND RAPIDS,MI 49506			GENERAL OPERATION	5,000
CAMP BLODGETT 1545 BUCHANAN SW GRAND RAPIDS,MI 49507			GENERAL OPERATION	25,000
KIDS LUNCH BASKET 2055 OAK INDUSTRIAL DR NE GRAND RAPIDS,MI 49506			GENERAL OPERATION	2,500
UNITED WAY 118 COMMERCE AVE SW GRAND RAPIDS,MI 49503			GENERAL OPERATION	15,000
ROCKFORD EDUCATION FOUNDATION PO BOX 777 ROCKFORD,MI 49341			GENERAL OPERATION	1,000
Total  3a				303,275

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>				
GRAND RAPIDS ART MUSEUM 101 MONROE AVE NW GRAND RAPIDS, MI 49501			GENERAL OPERATION	1,000
DEVOS CHILDRENS HOSPITAL 100 MICHIGAN ST NE GRAND RAPIDS, MI 49501			GENERAL OPERATION	62,500
ROCKFORD EDUCATION FOUNDATION PO BOX 777 ROCKFORD, MI 49341			GENERAL OPERATION	1,000
Total  3a				303,275

TY 2014 Investments Corporate
Stock Schedule

Name: JAMES AND SHIRLEY BALK FOUNDATION
EIN: 38-2556356

Name of Stock	End of Year Book Value	End of Year Fair Market Value
BROADCOM INC 1500 SHS	70,005	64,995
CAPITAL BANCORP 75180 SHS	0	0
CENTERPOINT ENG 8000 SHS	191,000	187,440
CEPHEID INC 4000 SHS	122,320	216,560
CMS ENERGY CORP 15700 SHS	159,293	316,225
DOW CHEMICAL 1611 SHS	0	0
DTE ENERGY 1382 SHS	0	0
FIFTH THIRD BANK 36000 SHS	1,824,588	733,500
FORD MOTOR CO 11740 SHS	295,920	181,970
GLAXO SMITHKLINE 3000 SHS	178,440	128,220
JDS CORP 3375 SHS	191,762	46,305
HEWLETT PACKARD 4427 SHS	233,364	177,656
GENTEXN INC 3000 SHS	89,700	108,390
FIRST ENERGY 18000 SHS	742,806	701,820
LEVEL THREE COMM 2000 SHS	173,858	98,760
MANUFACTURERS LIFE 6600 SHS	158,400	125,994
MATTEL INC 5000 SHS	0	0
MERCANTILE BANK 2500 SHS	563,198	472,950
MICRON TECHNOLOGY 3200 SHS	0	0
MIRANT CO 535 SHS	39,955	0
NEXTEL 2535 SHS	54,045	10,520
DEXCOM 10000 SHS	0	0
PHARMACIA 12000 SHS	451,300	373,800
STEELCASE 4000 SHS	140,755	71,800
VALUEVISION 4000 SHS	63,299	26,360
XEROX CORP 5000 SHS	148,381	69,300
YAHOO INC 2000 SHS	136,753	101,020
WASTE MANAGEMENT 725 SHS	0	0

TY 2014 Investments - Other Schedule

Name: JAMES AND SHIRLEY BALK FOUNDATION

EIN: 38-2556356

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ROCKFORD SCHOLARSHIP FUND		52,205	52,205
CSV OF LIFE INSURANCE POLICY		1,849,148	1,836,477

TY 2014 Other Decreases Schedule**Name:** JAMES AND SHIRLEY BALK FOUNDATION**EIN:** 38-2556356

Description	Amount
DIFFERENCE IN LOSS FROM DONORS	511,762
BASIS TO MARKET VALUE WHEN DONATED	115,473

TY 2014 Other Expenses Schedule

Name: JAMES AND SHIRLEY BALK FOUNDATION

EIN: 38-2556356

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PENALTIES	20	0	0	0

TY 2014 Taxes Schedule

Name: JAMES AND SHIRLEY BALK FOUNDATION

EIN: 38-2556356

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAXES	4,510	0	0	0