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Form **990-PF**

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

OMB No 1545-0052

**2011**Department of the Treasury  
Internal Revenue Service

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

For calendar year 2011 or tax year beginning 07/01/11, and ending 06/30/12

Name of foundation <b>WILLOW CREEK REFUGE &amp; PRESERVE</b> <b>P.O. BOX 398</b>		A Employer identification number <b>01-0699262</b>						
Number and street (or P.O. box number if mail is not delivered to street address) <b>76 STONEY POINT RANCH</b>	Room/suite	B Telephone number (see instructions) <b>714-547-6491</b>						
City or town, state, and ZIP code <b>DUBOIS WY 82513</b>		C If exemption application is pending, check here <input type="checkbox"/>						
G Check all that apply. <table style="display:inline-table; vertical-align:top;"> <tr><td><input type="checkbox"/> Initial return</td><td><input type="checkbox"/> Initial return of a former public charity</td></tr> <tr><td><input type="checkbox"/> Final return</td><td><input type="checkbox"/> Amended return</td></tr> <tr><td><input type="checkbox"/> Address change</td><td><input type="checkbox"/> Name change</td></tr> </table>		<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity							
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return							
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change							
H Check type of organization: <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input checked="" 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) <b>\$ 496,257</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>						

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)	109,628			
	2 Check <input checked="" type="checkbox"/> <input type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities				
	5a Gross rents	10,986	10,986	10,986	
	b Net rental income or (loss) 10,986				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns & allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule) STMT 1	34,417		34,417	
	12 Total. Add lines 1 through 11	155,031	10,986	45,403	
	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 2	1,400			1,400
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 3	4,266			4,266
	19 Depreciation (attach schedule) and depletion STMT 4	28,846			
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch ) STMT 5 STMT 6	57,049			56,416
	24 Total operating and administrative expenses. Add lines 13 through 23	91,561	0	0	62,082
25 Contributions, gifts, grants paid	0			0	
26 Total expenses and disbursements. Add lines 24 and 25	91,561	0	0	62,082	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	63,470				
b Net investment income (if negative, enter -0-)		10,986			
c Adjusted net income (if negative, enter -0-)			45,403		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2011)

<b>Part II Balance Sheets</b> 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
<b>Assets</b>	1 Cash—non-interest-bearing	91,873	75,744	75,744
	2 Savings and temporary cash investments			
	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) ♦ <b>SEE WRK</b> 420,513 Less: allowance for doubtful accounts ♦ 0	436,363	420,513	420,513
	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)			
	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)			
	14 Land, buildings, and equipment basis ♦ 1,949,562 Less: accumulated depreciation (attach schedule) ♦ <b>STMT 7</b> 312,666	1,541,447	1,636,896	
	15 Other assets (describe ♦ )			
	16 <b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	2,069,683	2,133,153	496,257
<b>Liabilities</b>	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ♦ )			
	23 <b>Total liabilities</b> (add lines 17 through 22)	0	0	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b> ♦ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> ♦ <input checked="" type="checkbox"/>			
	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	2,069,683	2,133,153	
	30 <b>Total net assets or fund balances</b> (see instructions)	2,069,683	2,133,153	
	31 <b>Total liabilities and net assets/fund balances</b> (see instructions)	2,069,683	2,133,153	

**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	2,069,683
2 Enter amount from Part I, line 27a	2	63,470
3 Other increases not included in line 2 (itemize) ♦	3	
4 Add lines 1, 2, and 3	4	2,133,153
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	2,133,153

**Part IV Capital Gains and Losses for Tax on Investment Income**

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b> Capital gain net income or (net capital loss) <span style="border-left: 1px solid black; padding-left: 5px;">If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</span>		<b>2</b>	
<b>3</b> 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 <span style="border-left: 1px solid black; padding-left: 5px;"></span>		<b>3</b>	

**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

**N/A**

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

☐ Yes ☐ No

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

**1** Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2010			
2009			
2008			
2007			
2006			

<b>2</b> Total of line 1, column (d)	<b>2</b>	
<b>3</b> Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	<b>3</b>	
<b>4</b> Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	<b>4</b>	
<b>5</b> Multiply line 4 by line 3	<b>5</b>	
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	
<b>7</b> Add lines 5 and 6	<b>7</b>	
<b>8</b> 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.	<b>8</b>	

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input checked="" type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	N/A	1
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		0
<b>3</b>	Add lines 1 and 2		
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		0
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		0
<b>6</b>	<b>Credits/Payments</b>		
<b>a</b>	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	
<b>b</b>	Exempt foreign organizations—tax withheld at source	6b	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	6c	
<b>d</b>	Backup withholding erroneously withheld	6d	
<b>7</b>	Total credits and payments Add lines 6a through 6d		7
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>		9
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>		10
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2012 estimated tax</b> <input checked="" type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>		11

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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>1b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
<b>1c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ♦ \$ _____ (2) On foundation managers ♦ \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ♦ \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
<b>3</b> 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
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
<b>4b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
<b>6</b> 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	
<b>7</b> 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	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) ♦ <b>WY</b>		
<b>b</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	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If "Yes," complete Part XIV	X	
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

**Part VII-A Statements Regarding Activities (continued)**

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ♦ N/A	13	X	
14	The books are in care of ♦ <b>ROBERT C. AMY, JR., C.P.A.</b> <b>801 N. PARKCENTER DRIVE, SUITE 110</b> Located at ♦ <b>SANTA ANA</b> CA ZIP+4 ♦ <b>92705-3599</b> Telephone no. ♦ <b>714-547-6491</b>			
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 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ♦	16	Yes	No X

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
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)? Organizations relying on a current notice regarding disaster assistance check here	N/A ♦ <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 2011?	N/A	
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? If "Yes," list the years ♦ 20 , 20 , 20 , 20	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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)	N/A	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ♦ 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.)	N/A	
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 2011?	4b	X

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**

**5a** During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

**b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No **N/A** **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? **N/A** ☐ 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** **X**

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? **N/A** **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
DANIEL G. HIGMAN DUBOIS WY	PRESIDENT 0.00	0	0	0
LIDIETT A. HIGMAN DUBOIS WY	VICE PRES. 0.00	0	0	0
DAVID HIGMAN GLENDORA CA	SEC'Y-TREAS. 0.00	0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

0

**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
<b>1 OWNERSHIP &amp; MAINTENANCE OF A WILDLIFE PRESERVE</b>	
<b>2</b>	
<b>3</b>	
<b>4</b>	

**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
<b>1 N/A</b>	
<b>2</b>	
All other program-related investments See instructions	
<b>3</b>	

Total. Add lines 1 through 3 ▶



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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	428,438
<b>b</b>	Average of monthly cash balances	<b>1b</b>	83,809
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	559,271
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	1,071,518
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	1,071,518
<b>4</b>	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	<b>4</b>	16,073
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	1,055,445
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	52,772

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

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	
<b>2a</b>	Tax on investment income for 2011 from Part VI, line 5	<b>2a</b>	
<b>b</b>	Income tax for 2011 (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	<b>1a</b>	62,082
<b>b</b>	Program-related investments—total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	124,928
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	187,010
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	<b>5</b>	0
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	187,010

**Note.** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
<b>1</b> Distributable amount for 2011 from Part XI, line 7				
<b>2</b> Undistributed income, if any, as of the end of 2011:				
<b>a</b> Enter amount for 2010 only				
<b>b</b> Total for prior years 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2011:				
<b>a</b> From 2006				
<b>b</b> From 2007				
<b>c</b> From 2008				
<b>d</b> From 2009				
<b>e</b> From 2010				
<b>f</b> <b>Total</b> of lines 3a through e				
<b>4</b> Qualifying distributions for 2011 from Part XII, line 4. ♦ \$ <b>187,010</b>				
<b>a</b> Applied to 2010, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see instructions)				
<b>d</b> Applied to 2011 distributable amount				
<b>e</b> Remaining amount distributed out of corpus	<b>187,010</b>			
<b>5</b> Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a) )				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	<b>187,010</b>			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b				
<b>c</b> 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				
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions				
<b>e</b> Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount—see instructions				
<b>f</b> Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
<b>8</b> Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)				
<b>9</b> <b>Excess distributions carryover to 2012.</b> Subtract lines 7 and 8 from line 6a				
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2007				
<b>b</b> Excess from 2008				
<b>c</b> Excess from 2009				
<b>d</b> Excess from 2010				
<b>e</b> Excess from 2011				

**Part XIV Private 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 2011, enter the date of the ruling N/A

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

	Tax year	Prior 3 years			(e) Total
	(a) 2011	(b) 2010	(c) 2009	(d) 2008	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	45,403	46,965	43,341	63,020	198,729
<b>b</b> 85% of line 2a	38,593	39,920	36,840	53,567	168,920
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed	187,010	45,553	76,705	170,654	479,922
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	187,010	45,553	76,705	170,654	479,922
<b>3</b> Complete 3a, b, or c for the alternative test relied upon.					
<b>a</b> "Assets" alternative test—enter					
<b>(1)</b> Value of all assets					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	35,181	32,115	74,394	74,228	215,918
<b>c</b> "Support" alternative test—enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> 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).)  
N/A

**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.  
N/A

**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:  
N/A

**b** The form in which applications should be submitted and information and materials they should include:  
N/A

**c** Any submission deadlines  
N/A

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

**Part XV** **Supplementary Information (continued)****3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> Paid during the year <b>N/A</b>				
<b>Total</b>			<b>◆ 3a</b>	
<b>b</b> Approved for future payment <b>N/A</b>				
<b>Total</b>			<b>◆ 3b</b>	





**Schedule B**  
 (Form 990, 990-EZ,  
 or 990-PF)

 Department of the Treasury  
 Internal Revenue Service

**Schedule of Contributors**

♦ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No 1545-0047

**2011**
**Name of the organization**
**WILLOW CREEK REFUGE & PRESERVE**  
**P.O. BOX 398**
**Employer identification number**
**01-0699262**
**Organization type (check one).**
**Filers of:**
**Section:**

Form 990 or 990-EZ

☐ 501(c)( ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

 Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II

**Special Rules**

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

## Name of organization

WILLOW CREEK REFUGE &amp; PRESERVE

## Employer identification number

01-0699262

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DAN HIGMAN	\$ 49,950	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)



Forms  
**990 / 990-PF****Other Notes and Loans Receivable****2011**For calendar year 2011, or tax year beginning **07/01/11**, and ending **06/30/12**

Name

**WILLOW CREEK REFUGE & PRESERVE  
P.O. BOX 398**

Employer Identification Number

**01-0699262****FORM 990-PF, PART II, LINE 7 - ADDITIONAL INFORMATION**

Name of borrower	Relationship to disqualified person
(1) <b>RELIABLE WHOLESALE LUMBER, INC.</b>	
(2) <b>NOTE RECEIVABLE - BEARS INTEREST</b>	
(3) <b>AT 8%. MATURES IN 20 YEARS</b>	
(4) <b>(CONTRIBUTED BY DAN HIGMAN TO</b>	
(5) <b>WILLOW CREEK ON 1/12/03.) WILLOW</b>	
(6) <b>CREEK RECEIVES MONTHLY PAYMENTS</b>	
(7) <b>ON THIS NOTE, PRINCIPAL AND</b>	
(8) <b>INTEREST, OF \$4,182.</b>	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year	Fair market value (990-PF only)
(1)	<b>436,363</b>	<b>420,513</b>	<b>420,513</b>
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
<b>Totals</b>	<b>436,363</b>	<b>420,513</b>	<b>420,513</b>

Form **4562**

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

**2011**Attachment  
Sequence No **179**Department of the Treasury  
Internal Revenue Service (99)

◆ See separate instructions.

◆ Attach to your tax return.

Name(s) shown on return

**WILLOW CREEK REFUGE & PRESERVE**  
**P.O. BOX 398**

Identifying number

**01-0699262**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	26,521

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	450
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	1,875
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	28,846
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2011)

**Part V****Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

<b>24a</b> Do you have evidence to support the business/investment use claimed?					<input checked="" type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>	<b>24b</b> If "Yes," is the evidence written?		<input type="checkbox"/> <b>Yes</b>	<input checked="" type="checkbox"/> <b>No</b>
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:										
<b>DODGE</b>	<b>P/U TRUCK</b>									
	<b>09/22/07</b>	<b>100.00 %</b>	<b>41,940</b>	<b>41,940</b>	<b>5.0</b>	<b>200DBHY</b>	<b>1,875</b>			
		%								
<b>27</b> Property used 50% or less in a qualified business use										
		%				S/L-				
		%				S/L-				
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								<b>28</b> <b>1,875</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>		

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2011 tax year (see instructions).					
<b>43</b> Amortization of costs that began before your 2011 tax year					<b>43</b> <b>633</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report					<b>44</b> <b>633</b>

**Form 990-PF - General Footnote****Description**

WILLOW CREEK REFUGE & PRESERVE  
FORM 990-PF  
FYE 6/30/12

PAGE 1, LINE 1(A) CONTRIBUTIONS, GRANTS, ETC RECEIVED SCHEDULE

## PRIVATE DONATIONS:

DANIEL HIGMAN

\$49,950

## GOVERNMENT GRANTS:

US DEPT OF AGRICULTURE

\$58,875

US DEPT OF AGRICULTURE

803

TOTAL DONATIONS &amp; GRANTS RECEIVED

-----  
\$109,628

## Federal Statements

Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
INTEREST ON NOTE	\$ 34,417	\$	\$ 34,417
TOTAL	\$ 34,417	\$ 0	\$ 34,417

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INDIRECT ACCOUNTING FEES	\$ 1,400	\$	\$	\$ 1,400
TOTAL	\$ 1,400	\$ 0	\$ 0	\$ 1,400

Statement 3 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
TAXES & LICENSES	\$ 71	\$	\$	\$ 71
PROPERTY TAX EXPENSE	4,195			4,195
TOTAL	\$ 4,266	\$ 0	\$ 0	\$ 4,266

Statement 4 - Form 990-PF, Part I, Line 19 - Depreciation

Date Acquired	Description	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
6/04/02	LAND	\$ 554,312	\$		0	\$	\$	\$
7/12/02	TRACTOR	43,779	43,779	S/L	5			
8/25/02	TRUCK	9,932	9,932	S/L	5			

## Federal Statements

## Statement 4 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description		Date		Cost		Prior Year		Method		Life		Current Year		Net Investment		Adjusted Net	
		Acquired		Basis		Depreciation						Depreciation		Income		Income	
FORD F450		11/01/02		\$ 24,334		\$ 24,334		S/L		5		\$		\$		\$	
TRAILER		1/13/03		6,800		6,800		S/L		5							
IMPLEMENTS		2/09/03		7,595		7,595		S/L		5							
EQUIPMENT		3/03/03		1,160		1,160		S/L		5							
HELLYER PROPERTY		5/12/04		800,364						0							
DAM		6/07/04		7,023		1,268		S/L		39		180					
ROTARY BRUSH MOWER		8/20/04		975		975		S/L		5							
ROCK DISK		10/21/04		11,541		11,541		S/L		5							
12' DRILL		10/31/04		13,776		13,776		S/L		5							
8' DRAG		10/31/04		675		675		S/L		5							
HEATER TANKS		11/23/04		1,617		1,617		S/L		5							
FENCE		11/22/04		12,731		8,381		S/L		10		1,273					
BRIDGE		1/15/05		9,682		1,614		S/L		39		248					
PIPE - RESERVOIR		4/11/05		19,265		8,027		S/L		15		1,285					
PIVOT - IRRIGATOR		5/06/05		9,577		3,937		S/L		15		639					
TRACTOR		5/15/05		18,500		18,500		S/L		5							
IRRIGATION SYSTEM		12/31/05		44,430		16,291		S/L		15		2,962					

93200 WILLOW CREEK REFUGE &amp; PRESERVE

01-0699262

FYE: 6/30/2012

## Federal Statements

## Statement 4 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description		Cost Basis		Prior Year Depreciation		Method		Life		Current Year Depreciation		Net Investment Income		Adjusted Net Income	
Date Acquired															
6220	TRACTOR (USED)														
11/03/06	\$	41,750	\$	38,967		S/L		5	\$	2,783	\$			\$	
7	FT BOX SCRAPER														
11/04/06		2,100		1,960		S/L		5		140					
16	FT COWBOY CORRIGATOR														
4/13/07		4,650		3,953		S/L		5		697					
	JOHN DEERE FORK ATTACHMENT														
5/01/07		1,018		848		S/L		5		170					
	TREES														
7/07/06		2,106		702		S/L		15		140					
	TREES														
2/10/07		371		109		S/L		15		25					
	ROAD COST (REPAIR)														
7/15/06		13,280		4,427		S/L		15		885					
575	FT. FENCE														
3/12/07		1,061		460		S/L		10		106					
	FENCE														
10/08/07		12,594		4,723		S/L		10		1,259					
	BRIDGE REPAIR														
5/11/08		17,928		3,785		S/L		15		1,195					
	PLOW - 3 BOTTOM														
4/15/08		6,974		5,885		200DB		7		311					
13	FT DRILL														
5/16/08		7,000		6,511		200DB		7		139					
	IRRIGATION - 20 ACRES														
7/13/07		7,268		1,938		S/L		15		485					
	DODGE P/U TRUCK														
9/22/07		41,940		13,385		200DB		5		1,875					
	IRRIGATION RETRO PIVOT														
9/30/08		4,073		747		S/L		15		271					
	SICKLE CUTTER														
10/01/08		3,800		2,090		S/L		5		760					
	BRUSH MOWER														
5/12/09		3,149		1,365		S/L		5		629					

93200 WILLOW CREEK REFUGE &amp; PRESERVE

01-0699262

FYE: 6/30/2012

## Federal Statements

## Statement 4 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description						
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income
						Adjusted Net Income
ROCKS FOR BANK STABILIZ'N						
5/20/09 \$	28,050 \$	3,896	S/L	15 \$	1,870 \$	\$
IRRIGATION LINE						
6/01/10	6,916	500	S/L	15	461	
FARM IMPLEMENTS						
6/06/10	5,500	1,192	S/L	5	1,100	
ROAD REPAIR						
7/02/10	8,713	581	S/L	15	581	
NEW PIVOT						
8/22/11	88,200		S/L	15	4,900	
OLD PIVOT REPAIR						
5/18/12	7,625		S/L	15	42	
BRIDGE REPAIR (UPPER RANCH)						
5/18/12	3,640		S/L	15	20	
PIVOT IRRIGATOR						
8/24/11	25,463		S/L	15	1,415	
TOTAL	\$ 1,943,237	\$ 278,226		\$	28,846	\$ 0



## Federal Statements

Statement 5 - Form 990-PF, Part I, Line 23 - Amortization

Description	Date Acquired	Cost Basis	Prior Year Amortization	Life	Current Year Amortization	Net Investment Income	Adjusted Net Income	COGS
DAM SURVEY	1/14/03 \$	4,342 \$	3,691	10 \$	434 \$			\$
DAM SURVEY (ADD'L))	2/15/05	1,982	1,271	10	199			
TOTAL	\$	6,324 \$	4,962	\$	633 \$	0 \$		0

Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$	\$	\$	
ELECTRIC	5,717			5,717
FUEL	11,102			11,102
INSURANCE	1,673			1,673
LAND PRESERVATION EXPENSE	-20,955			-20,955
MISC EXPENSE	2,223			2,223
OUTSIDE SERVICES	31,374			31,374
REPAIRS & MAINTENANCE	3,655			3,655
SEED, FERTILIZER & CHEMICALS	13,172			13,172
SUPPLIES	4,002			4,002
WATER	4,453			4,453
TOTAL	\$ 56,416	\$ 0	\$ 0	\$ 56,416

93200 WILLOW CREEK REFUGE & PRESERVE

01-0699262

FYE: 6/30/2012

## Federal Statements

### Statement 7 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
	\$ 186,771	\$ 594,886	\$ 312,666	\$
	1,354,676	1,354,676		
TOTAL	\$ 1,541,447	\$ 1,949,562	\$ 312,666	\$ 0

## 93200 WILLOW CREEK REFUGE &amp; PRESERVE

01-0699262

## Federal Asset Report

FYE: 6/30/2012

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>										
33	PLOW - 3 BOTTOM	4/15/08	6,974			X	3,487	7 HY 200DB	5,885	311
34	13 FT DRILL	5/16/08	7,000			X	3,500	7 HY 200DB	6,511	139
			<u>13,974</u>				<u>6,987</u>		<u>12,396</u>	<u>450</u>
<b>Other Depreciation:</b>										
1	LAND	6/04/02	554,312				554,312	0 -- Land	0	0
2	TRACTOR	7/12/02	43,779				43,779	5 MO S/L	43,779	0
3	TRUCK	8/25/02	9,932				9,932	5 MO S/L	9,932	0
4	FORD F450	11/01/02	24,334				24,334	5 MO S/L	24,334	0
5	TRAILER	1/13/03	6,800				6,800	5 MO S/L	6,800	0
7	IMPLEMENTS	2/09/03	7,595				7,595	5 MO S/L	7,595	0
8	EQUIPMENT	3/03/03	1,160				1,160	5 MO S/L	1,160	0
9	HELLYER PROPERTY	5/12/04	800,364				800,364	0 -- Land	0	0
10	DAM	6/07/04	7,023				7,023	39 MO S/L	1,268	180
12	ROTARY BRUSH MOWER	8/20/04	975				975	5 MO S/L	975	0
13	ROCK DISK	10/21/04	11,541				11,541	5 MO S/L	11,541	0
14	12' DRILL	10/31/04	13,776				13,776	5 MO S/L	13,776	0
15	8' DRAG	10/31/04	675				675	5 MO S/L	675	0
16	HEATER TANKS	11/23/04	1,617				1,617	5 MO S/L	1,617	0
17	FENCE	11/22/04	12,731				12,731	10 MO S/L	8,381	1,273
18	BRIDGE	1/15/05	9,682				9,682	39 MO S/L	1,614	248
19	PIPE - RESERVOIR	4/11/05	19,265				19,265	15 MO S/L	8,027	1,285
20	PIVOT - IRRIGATOR	5/06/05	9,577				9,577	15 MO S/L	3,937	639
21	TRACTOR	5/15/05	18,500				18,500	5 MO S/L	18,500	0
22	IRRIGATION SYSTEM	12/31/05	44,430				44,430	15 MO S/L	16,291	2,962
23	6220 TRACTOR (USED)	11/03/06	41,750				41,750	5 MO S/L	38,967	2,783
24	7 FT BOX SCRAPER	11/04/06	2,100				2,100	5 MO S/L	1,960	140
25	16 FT COWBOY CORRIGATOR	4/13/07	4,650				4,650	5 MO S/L	3,953	697
26	JOHN DEERE FORK ATTACHMENT	5/01/07	1,018				1,018	5 MO S/L	848	170
27	TREES	7/07/06	2,106				2,106	15 MO S/L	702	140
28	TREES	2/10/07	371				371	15 MO S/L	109	25
29	ROAD COST (REPAIR)	7/15/06	13,280				13,280	15 MO S/L	4,427	885
30	575 FT. FENCE	3/12/07	1,061				1,061	10 MO S/L	460	106
31	FENCE	10/08/07	12,594				12,594	10 MO S/L	4,723	1,259
32	BRIDGE REPAIR	5/11/08	17,928				17,928	15 MO S/L	3,785	1,195
35	IRRIGATION - 20 ACRES	7/13/07	7,268				7,268	15 MO S/L	1,938	485
37	IRRIGATION RETRO PIVOT	9/30/08	4,073				4,073	15 MO S/L	747	271
38	SICKLE CUTTER	10/01/08	3,800				3,800	5 MO S/L	2,090	760
39	BRUSH MOWER	5/12/09	3,149				3,149	5 MO S/L	1,365	629
40	ROCKS FOR BANK STABILIZ'N	5/20/09	28,050				28,050	15 MO S/L	3,896	1,870
41	IRRIGATION LINE	6/01/10	6,916				6,916	15 MO S/L	500	461
42	FARM IMPLEMENTS	6/06/10	5,500				5,500	5 MO S/L	1,192	1,100
43	ROAD REPAIR	7/02/10	8,713				8,713	15 MO S/L	581	581
44	NEW PIVOT	8/22/11	88,200				88,200	15 MO S/L	0	4,900
45	OLD PIVOT REPAIR	5/18/12	7,625				7,625	15 MO S/L	0	42
46	BRIDGE REPAIR (UPPER RANCH)	5/18/12	3,640				3,640	15 MO S/L	0	20
47	PIVOT IRRIGATOR	8/24/11	25,463				25,463	15 MO S/L	0	1,415
	<b>Total Other Depreciation</b>		<u>1,887,323</u>				<u>1,887,323</u>		<u>252,445</u>	<u>26,521</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,887,323</u>				<u>1,887,323</u>		<u>252,445</u>	<u>26,521</u>
<b>Listed Property:</b>										
36	DODGE P/U TRUCK	9/22/07	41,940				41,940	5 HY 200DB	13,385	1,875
			<u>41,940</u>				<u>41,940</u>		<u>13,385</u>	<u>1,875</u>
<b>Amortization:</b>										
6	DAM SURVEY	1/14/03	4,342				4,342	10 MO Amort	3,691	434
11	DAM SURVEY (ADD'L)	2/15/05	1,982				1,982	10 MO Amort	1,271	199

**Federal Asset Report****Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Bus %</u>	<u>Sec 179 Bonus</u>	<u>Basis for Depr</u>	<u>Per Conv Meth</u>	<u>Prior</u>	<u>Current</u>
			<u>6,324</u>			<u>6,324</u>		<u>4,962</u>	<u>633</u>
	<b>Grand Totals</b>		1,949,561			1,942,574		283,188	29,479
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>1,949,561</u>			<u>1,942,574</u>		<u>283,188</u>	<u>29,479</u>

93200 WILLOW CREEK REFUGE & PRESERVE

01-0699262

**Federal Statements**

FYE: 6/30/2012

**Government Contributions or Grants**

<u>Contributor</u>	<u>Cash Contribution</u>	<u>Noncash Contribution</u>
US DEPT OF AGRICULTURE	58,875	
US DEPT OF AGRICULTURE	803	
TOTAL	<u>59,678</u>	<u>0</u>

Form  
(Rev. January 2012)**8868****Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545-1709

Department of the Treasury  
Internal Revenue Service▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☐
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension-check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

**Enter filer's identifying number, see instructions**

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions <b>WILLOW CREEK REFUGE &amp; PRESERVE P.O. BOX 398</b>	Employer identification number (EIN) or <input checked="" type="checkbox"/> <b>01-0699262</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>76 STONEY POINT RANCH</b>	Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>DUBOIS WY 82513</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

**04**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**AMY ACCOUNTANCY CORP****801 N. PARKCENTER DRIVE, SUITE 110**

- The books are in the care of **♦ SANTA ANA,**

Telephone No ▶ **714-547-6491**

FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **02/15/13**, to file the exempt organization return for the organization named above. The extension is for the organization's return for.

▶ ☐ calendar year \_\_\_\_\_ or▶ ☒ tax year beginning **07/01/11**, and ending **06/30/12**

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**For Privacy Act and Paperwork Reduction Act Notice, see Instructions.**

DAA

Form **8868** (Rev 1-2012)