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Form 990-PF

Department of the Treasury  
Internal Revenue ServiceReturn of Private Foundation  
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2015

Open to Public Inspection

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Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

For calendar year 2015 or tax year beginning , 2015, and ending , 20

Name of foundation **CIEL FOUNDATION**

Number and street (or P.O. box number if mail is not delivered to street address) **1727 MT. BAKER HWY.** Room/suite

City or town, state or province, country, and ZIP or foreign postal code **BELLINGHAM, WA 98226**

A Employer identification number **83-0310522**

B Telephone number (see instructions) **360-676-2300**

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐  
2. Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity  
☒ Final return ☐ Amended return  
☐ Address change ☐ Name change

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation  
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$504,167.03**

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 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	19,729.46	19,729.46	19,729.46	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	2,684.24			
	b Gross sales price for all assets on line 10	2,684.24			
	7 Capital gain net income (from Part IV, line 2)		2,684.24		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	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	22,413.70	22,413.70	19,729.46	
	13 Compensation of officers, directors, trustees, etc.	955	955		955
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	270	270		
	c Other professional fees (attach schedule)	5,283.46	5,283.46		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	374.69	153.69		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	6,883.15	6,662.15		
	25 Contributions, gifts, grants paid	26,465.25			26,465.25
	26 Total expenses and disbursements. Add lines 24 and 25	33,348.40	6,662.15		27,420.25
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	10,934.70			
	b Net investment income (if negative, enter -0-)		15,751.55		
	c Adjusted net income (if negative, enter -0-)			19,729.46	

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<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>	<b>1</b> Cash—non-interest-bearing . . . . .					
	<b>2</b> Savings and temporary cash investments . . . . .			1,785.17	1,715.17	1,715.17
	<b>3</b> Accounts receivable ▶ Less: allowance for doubtful accounts ▶					
	<b>4</b> Pledges receivable ▶ Less: allowance for doubtful accounts ▶					
	<b>5</b> Grants receivable . . . . .					
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .					
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶					
	<b>8</b> Inventories for sale or use . . . . .					
	<b>9</b> Prepaid expenses and deferred charges . . . . .					
	<b>10a</b> Investments—U.S. and state government obligations (attach schedule)					
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .					
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .					
	<b>11</b> Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶					
	<b>12</b> Investments—mortgage loans . . . . .					
	<b>13</b> Investments—other (attach schedule) . . . . .			473,274.87	460,252.63	502,451.86
	<b>14</b> Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶					
	<b>15</b> Other assets (describe ▶ )					
	<b>16</b> <b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .			475,060.04	461,967.80	504,167.03
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .					
	<b>18</b> Grants payable . . . . .					
	<b>19</b> Deferred revenue . . . . .					
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons					
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .					
	<b>22</b> Other liabilities (describe ▶ )					
	<b>23</b> <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 ▶</b> <input type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>					
	<b>24</b> Unrestricted . . . . .					
	<b>25</b> Temporarily restricted . . . . .					
	<b>26</b> Permanently restricted . . . . .					
	<b>Foundations that do not follow SFAS 117, check here ▶</b> <input type="checkbox"/> <b>and complete lines 27 through 31.</b>					
	<b>27</b> Capital stock, trust principal, or current funds . . . . .					
	<b>28</b> Paid-in or capital surplus, or land, bldg., and equipment fund					
	<b>29</b> Retained earnings, accumulated income, endowment, or other funds			475,060.04	461,967.80	
	<b>30</b> <b>Total net assets or fund balances</b> (see instructions) . . . . .			475,060.04	461,967.80	
	<b>31</b> <b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .			475,060.04	461,967.80	

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> 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) . . . . .	<b>1</b>	475,060.04
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	- 10,934.70
<b>3</b> Other increases not included in line 2 (itemize) ▶	<b>3</b>	
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	464,125.34
<b>5</b> Decreases not included in line 2 (itemize) ▶ <u>Prior Period Adjustment</u>	<b>5</b>	- 2,157.54
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	461,967.80

**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			
b			
c			
d			
e			

See statement 5, attached

(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			
b			
c			
d			
e			

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))
a			
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 2,684.24

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 -1,414.57

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2014	26,811	537,878	.0498459
2013	26,013	530,416	.0490426
2012	25,265	527,902	.047859
2011	25,784	528,024	.048831
2010	20,100	510,748	.039354

2 Total of line 1, column (d) 2 .2349325

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 .0469865

4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5 4 517,242.28

5 Multiply line 4 by line 3 5 24,303.40

6 Enter 1% of net investment income (1% of Part I, line 27b) 6 157.52

7 Add lines 5 and 6 7 24,460.92

8 Enter qualifying distributions from Part XII, line 4 8 27,420.25

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the  
Part VI instructions.

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

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	<b>1</b>	157	52
<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-)	<b>2</b>	0	
<b>3</b>	Add lines 1 and 2	<b>3</b>	157	52
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>	0	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	157	52
<b>6</b>	<b>Credits/Payments:</b>			
<b>a</b>	2015 estimated tax payments and 2014 overpayment credited to 2015	<b>6a</b>		
<b>b</b>	Exempt foreign organizations—tax withheld at source	<b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>		
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>		
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>	0	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	0	
<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>	<b>9</b>	157	52
<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>	<b>10</b>		
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2016 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	0	

**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?		<input checked="" type="checkbox"/>
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the 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>		<input checked="" type="checkbox"/>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		<input checked="" type="checkbox"/>
<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? <i>If "Yes," attach a detailed description of the activities.</i>		<input checked="" type="checkbox"/>
<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? <i>If "Yes," attach a conformed copy of the changes.</i>		<input checked="" type="checkbox"/>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		<input checked="" type="checkbox"/>
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		<input checked="" type="checkbox"/>
<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?	<input checked="" type="checkbox"/>	
<b>7</b> 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>	<input checked="" type="checkbox"/>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ <b>WASHINGTON</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? <i>If "No," attach explanation.</i>		<input checked="" type="checkbox"/>
<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 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		<input checked="" type="checkbox"/>
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		<input checked="" type="checkbox"/>

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

	Yes	No
<b>11</b> 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) . . . . .		<input checked="" type="checkbox"/>
<b>12</b> 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) . . . . .		<input checked="" type="checkbox"/>
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>NONE</u>	<input checked="" type="checkbox"/>	
<b>14</b> The books are in care of ► <u>KARA BLACK</u> Telephone no. ► <u>360 676 2300</u> Located at ► <u>1727 MT BAKER HWY BELLINGHAM, WA</u> ZIP+4 ► <u>98226</u>		
<b>15</b> 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 . . . . .	<input checked="" type="checkbox"/>	
<b>16</b> At any time during calendar year 2015, 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 FinCEN Form 114. If "Yes," enter the name of the foreign country ►		<input checked="" type="checkbox"/>

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

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

	Yes	No
<b>1a</b> During the year did the foundation (either directly or indirectly): (1) Engage in the sale or exchange, or leasing of property with a disqualified person? . . . <input checked="" type="checkbox"/> Yes <input 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? . . . . . Organizations relying on a current notice regarding disaster assistance check here . . . <u>N/A</u> ► <input type="checkbox"/>	<b>1b</b>	<input checked="" type="checkbox"/>
<b>c</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015? . . . . .	<b>1c</b>	<input checked="" type="checkbox"/>
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► 20____, 20____, 20____, 20____		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.) . . . . .	<b>2b</b>	<u>N/A</u>
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 20____, 20____, 20____, 20____		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If "Yes," did it have excess business holdings in 2015 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 2015.) . . . . .	<b>3b</b>	<u>N/A</u>
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>	<input checked="" type="checkbox"/>
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?	<b>4b</b>	<input checked="" type="checkbox"/>

**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)? **N/A**Organizations relying on a current notice regarding disaster assistance check here **N/A** ☐**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? ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870.

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **N/A****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
KARACIEL BLACK 1727 MT BAKER HWY BELLINGHAM, WA 98226	TRUSTEE 50 + ADMINISTRATOR	\$955/year	φ	φ
RICHARD BLACK PO BOX 208 MOOSE, WY 83012	TRUSTEE 1.0	φ	φ	φ

**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 ☐

**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		0

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

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

	Expenses
1 See Statement 7, attached, for accomplishments & financial detail	22,545.25
2 See Statement 9, attached, for list of grantees	3,920
3	
4	

**Part IX-B Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
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	
b	Average of monthly cash balances . . . . .	1b	8,870.36
c	Fair market value of all other assets (see instructions) . . . . .	1c	516,248.71
d	<b>Total</b> (add lines 1a, b, and c) . . . . .	1d	525,119.07
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	525,119.07
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions) . . . . .	4	7,876.79
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	517,242.28
6	<b>Minimum investment return.</b> Enter 5% of line 5 . . . . .	6	25,862.11

**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	25,862.11
2a	Tax on investment income for 2015 from Part VI, line 5 . . . . .	2a	157.52
b	Income tax for 2015. (This does not include the tax from Part VI.) . . . . .	2b	
c	Add lines 2a and 2b . . . . .	2c	157.52
3	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	3	25,704.59
4	Recoveries of amounts treated as qualifying distributions . . . . .	4	0
5	Add lines 3 and 4 . . . . .	5	25,704.59
6	Deduction from distributable amount (see instructions) . . . . .	6	0
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	7	25,704.59

**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	27,420.25
b	Program-related investments—total from Part IX-B . . . . .	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required) . . . . .	3a	0
b	Cash distribution test (attach the required schedule) . . . . .	3b	0
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	27,420.25
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	157.52
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 . . . . .	6	27,262.73

**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 2014	(c) 2014	(d) 2015
<b>1</b> Distributable amount for 2015 from Part XI, line 7 . . . . .				<b>25,704.59</b>
<b>2</b> Undistributed income, if any, as of the end of 2015:				
<b>a</b> Enter amount for 2014 only . . . . .			<b>26,020</b>	
<b>b</b> Total for prior years: 20____, 20____, 20____		<b>0</b>		
<b>3</b> Excess distributions carryover, if any, to 2015:				
<b>a</b> From 2010 . . . . .				
<b>b</b> From 2011 . . . . .				
<b>c</b> From 2012 . . . . .				
<b>d</b> From 2013 . . . . .				
<b>e</b> From 2014 . . . . .				
<b>f</b> <b>Total</b> of lines 3a through e . . . . .	<b>0</b>			
<b>4</b> Qualifying distributions for 2015 from Part XII, line 4: ▶ <b>\$ 27,420.25</b>				
<b>a</b> Applied to 2014, but not more than line 2a . . . . .			<b>26,020</b>	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions) . . . . .		<b>0</b>		
<b>c</b> Treated as distributions out of corpus (Election required—see instructions) . . . . .	<b>0</b>			
<b>d</b> Applied to 2015 distributable amount . . . . .				<b>1,400.25</b>
<b>e</b> Remaining amount distributed out of corpus . . . . .	<b>0</b>			
<b>5</b> Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)	<b>0</b>			<b>0</b>
<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>0</b>			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .		<b>0</b>		
<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>0</b>		
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .		<b>0</b>		
<b>e</b> Undistributed income for 2014. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .			<b>0</b>	
<b>f</b> Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016 . . . . .				<b>24,304.34</b>
<b>7</b> 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) . . . . .	<b>0</b>			
<b>8</b> Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions) . . . . .	<b>0</b>			
<b>9</b> <b>Excess distributions carryover to 2016.</b> Subtract lines 7 and 8 from line 6a . . . . .	<b>0</b>			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2011 . . . . .				
<b>b</b> Excess from 2012 . . . . .				
<b>c</b> Excess from 2013 . . . . .				
<b>d</b> Excess from 2014 . . . . .				
<b>e</b> Excess from 2015 . . . . .				

**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 2015, enter the date of the ruling . . . . .

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

	Tax year	Prior 3 years			(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
<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 . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<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 . . . . .					
<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 . . . . .					
<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).)

**RICHARD B BLACK**

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

**None**

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

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a** The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

**See Statement 8, attached**

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

**See Statement 8**

- c** Any submission deadlines:

**See Statement 8**

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

**See Statement 8**

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

Recipient Name and address (home or business)	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
<b>a</b> Paid during the year				
See Statement 7, attached, for detail				22,545.25
See Statement 9, attached, for detail				3,920
Administration				955
Accounting				270
<b>Total</b> . . . . .				<b>3a</b> 27,690.25
<b>b</b> Approved for future payment				
N/A				
<b>Total</b> . . . . .				<b>3b</b>

**Part XVI-A      Analysis of Income-Producing Activities**

**Enter gross amounts unless otherwise indicated.**

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount		
<b>1</b> Program service revenue:						
<b>a</b> _____						
<b>b</b> _____						
<b>c</b> _____						
<b>d</b> _____						
<b>e</b> _____						
<b>f</b> _____						
<b>g</b> Fees and contracts from government agencies						
<b>2</b> Membership dues and assessments . . . . .						
<b>3</b> Interest on savings and temporary cash investments			14	0		
<b>4</b> Dividends and interest from securities . . . . .			14	19,729.46		
<b>5</b> Net rental income or (loss) from real estate:						
<b>a</b> Debt-financed property . . . . .						
<b>b</b> Not debt-financed property . . . . .						
<b>6</b> Net rental income or (loss) from personal property						
<b>7</b> Other investment income . . . . .						
<b>8</b> Gain or (loss) from sales of assets other than inventory			18	2,684.24		
<b>9</b> Net income or (loss) from special events . . . . .						
<b>10</b> Gross profit or (loss) from sales of inventory . . . . .						
<b>11</b> Other revenue: <b>a</b> _____						
<b>b</b> _____						
<b>c</b> _____						
<b>d</b> _____						
<b>e</b> _____						
<b>12</b> Subtotal. Add columns (b), (d), and (e) . . . . .				22,413.70		
<b>13</b> Total. Add line 12, columns (b), (d), and (e) . . . . .				22,413.70		

(See worksheet in line 13 instructions to verify calculations.)

**Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes**[illegible]

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

- |          |  | Yes          | No |
|----------|--|--------------|----|
| <b>1</b> | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?  |              |    |
| <b>a</b> | Transfers from the reporting foundation to a noncharitable exempt organization of:   |              |    |
|          | (1) Cash . . . . .   | <b>1a(1)</b> | ✓  |
|          | (2) Other assets . . . . .   | <b>1a(2)</b> | ✓  |
| <b>b</b> | Other transactions:  |              |    |
|          | (1) Sales of assets to a noncharitable exempt organization . . . . .   | <b>1b(1)</b> | ✓  |
|          | (2) Purchases of assets from a noncharitable exempt organization . . . . .   | <b>1b(2)</b> | ✓  |
|          | (3) Rental of facilities, equipment, or other assets . . . . .   | <b>1b(3)</b> | ✓  |
|          | (4) Reimbursement arrangements . . . . .   | <b>1b(4)</b> | ✓  |
|          | (5) Loans or loan guarantees . . . . .   | <b>1b(5)</b> | ✓  |
|          | (6) Performance of services or membership or fundraising solicitations . . . . .   | <b>1b(6)</b> | ✓  |
| <b>c</b> | Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .   | <b>1c</b>    | ✓  |
| <b>d</b> | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. |              |    |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? . . . . . ☐ Yes ☐ No
- b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has knowledge.

Sean C. Clark  
Signature of officer or trustee

5/6/16  
Date

Trustee & Administrator  
Title

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

**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Preparer's signature

Date \_\_\_\_\_

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ▶

Firm's address ►

Phone no.

# FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

## STATEMENT 1

FORM 990-PF, PART 1, LINE 16B

### ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING.....	\$ 270.	\$ 270.		
TOTAL	\$ 270.	\$ 270.	\$ 0.	\$ 0.

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## STATEMENT 2

FORM 990-PF, PART 1, LINE 16C

### OTHER PROFESSIONAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGE-... \$ 5,196.37.		\$ 5,196.37		
MENT FEES				
BANK CHARGES..... 87.09.		87.09		
TOTAL	\$ 5283.46.	\$ 5,296.00	\$ 0	\$ 0

# FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

## STATEMENT 3 FORM 990-PF, PART 1, LINE 18 TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES.....	\$ 153.49	\$ 153.49		
EXCISE TAX.....	221.			
TOTAL	<u>\$ 374.69</u>	<u>\$ 153.49.</u>	<u>\$ 0</u>	<u>\$ 0</u>

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## STATEMENT 4 FORM 990-PF, PART II, LINE 13

Dec 31, 2014 INVESTMENT BOOK VALUE

STOCKS & ETP	\$375,418.13.
MUTUAL FUNDS	\$ 50,025.00
MONEY MARKET	<u>\$ 34,809.50.</u>

TOTAL	<u>\$460,252.63</u>
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# FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

## STATEMENT 5

FORM 990-PF, PART IV, LINE 1

### CAPITAL GAINS AND LOSSES FOR TAX INVESTMENT INCOME

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
1	FIDELITY FLOATING FFRHX	PURCHASED	12/26/14	11/12/15
2	SPDR TRUST SJNK	PURCHASED	10/28/14	05/19/15
3	DOUBLELINE BOND FD CL I DBLTX	PURCHASED	03/28/12	09/30/15
4	ISHARES TR EAFE SML CP ETF SCZ	PURCHASED	VARIOUS	12/29/15
5	ISHARES TRUST CORE MSCI EAFE ETF IEFA	PURCHASED	2/28/13	09/30/15
6	DFA ST EXT QUAL INSTL DFEQX	PURCHASED	01/12/10	09/30/15
7	ISHARES TR GLOBAL TIMBER&FORESTRY ETF	PURCHASED	03/18/11	05/19/15
8	CAPITAL GAINS DIVIDENDS			

ITEM	(E) GROSS SALES	(F) DEPREC ALLOWED	(G) COST BASIS	(H) GAIN (LOSS)	(I) FMV 12/31/69	(J) ADJ. BASIS 12/31/69	(K) EXCESS (I)-(J)	(L) GAIN (LOSS)
1	29,220.37.		30,000.	-779.63.				-779.63.
2	29,277.01.		29,911.95.	-634.94.				-634.94.
3	19,441.19.		20,025.	-583.81.				-583.81.
4	10,141.83.		9,077.40.	1,064.43.				1,064.43.
5	21,070.41.		20,948.95.	121.46.				121.46.
6	69,774.62.		68,025.	1,749.62.				1,749.62.
7	11,077.84.		9,506.15.	1,571.69.				1,571.69.
8								175.42.
TOTAL: \$2,684.24.								

## STATEMENT 6

FORM 990-PF, PART V11-A, LINE 8B

COPIES OF FORM 990-PF TO STATE OFFICIALS

WASHINGTON DOES NOT HAVE A STATE FILING REQUIREMENT IF THERE ARE NO SALES

# FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

## STATEMENT 7

### FORM 990-PF, PART IX-A

### CIEL FOUNDATION DIRECT CHARITABLE ACTIVITY EXPENSES

### (NON ADMINISTRATIVE)

#### Permaculture Education & Food Donation Activity

In 2015 work continued along many of the same lines as in 2014 as more land was converted to food production and several donations were made to the Bellingham Food Bank of fresh, organic fruits and vegetables exceeding 300 pounds. We worked on diversifying our plantings and focused on plant guilds that promote the health and sustainability of the individual plants. We partnered with a local non-profit, the Center For Local Self-Reliance, to grow rare heirloom tomatoes and collected seed for preservation of these varieties.

Infrastructure was improved in several ways. A solar power fan was added to the greenhouse along with venting windows to increase air circulation. We built and used a large, solar-powered food dehydrator for processing of produce. Fencing was extended around a large area of the original orchard for deer protection. We also began doing some topo mapping of the site for planning purposes. We also met with a solar contractor to discuss the optimal siting of an educational pavilion in the future. Paths were improved and extended to facilitate access for both work and education.

Explorations Academy high school students returned again to help with work and were given a tour. Partnering with Bruce Horowitz, a certified permacultural instructor, we hosted a one-day intensive Introduction to Permaculture workshop on site. Tours were given to well over 100 people over the course of the year and the planning and groundwork was done for hosting a local group of students from the Bellingham Unitarian Fellowship for a 6 month series of workshops, now underway.

SEE FOLLOWING FIVE PAGES FOR EXPENSES; ALL LISTED EXPENSES ALL APPLIED TO 2014 DIRECT CHARITABLE ACTIVITIES

# Transaction Detail For: Checking--Ciel

All Dates, Any Type, Any Status

Statement 7 Continued

Scheduled	Split	Date	Payee	Category	Amount	Balance	Memo/Notes	FI Notes
2/14/2015			Bruce Horowitz	Business Expenses:Professional Labor (not house)	-125.00	-125.00		
2/14/2015			Bruce Horowitz	Business Expenses:Professional Labor (not house)	-200.00	-325.00		
2/14/2015			Cedar Tree LLC	Business Expenses:Rent	-725.00	-1,050.00		
3/9/2015			Kurt Yandell	Net Salary Spouse	-260.00	-1,310.00		
3/9/2015			Arbonwright Tree Service	Home:Professional Labor	-97.65	-1,407.65		
3/9/2015			Bruce Horowitz	Business Expenses:Professional Labor (not house)	-237.50	-1,645.15		
3/9/2015			Bruce Horowitz	Business Expenses:Professional Labor (not house)	-312.50	-1,957.65		
4/8/2015			Bruce Horowitz	Business Expenses:Professional Labor (not house)	-225.00	-2,182.65		
4/8/2015			WCD--Whatcom conservation district	Home:Lawn & Garden	-58.97	-2,241.62		
4/8/2015			Song-Wendy	Business Expenses:Professional Labor (not house)	-20.00	-2,261.62		
4/8/2015			WCD--Whatcom conservation district	Home:Lawn & Garden	-69.84	-2,331.46	plants	
5/10/2015			Brandon Dowd	Home:Maintenance labor	-50.00	-2,381.46		
5/10/2015			Bruce Horowitz	Business Expenses:Professional Labor (not house)	-200.00	-2,581.46		
5/10/2015			Kurt Yandell	Net Salary Spouse	-3,500.00	-6,081.46		
5/10/2015			Bruce Horowitz	Business Expenses:Professional Labor (not house)	-112.50	-6,193.96		
5/10/2015			Bruce Horowitz	Home:Supplies (not repair)	-40.00	-6,233.96	reimburse for	

5/10/2015	Dan Ochnik	Home:Maintenance labor	-60.00	-6,293.96	workshop expenses
5/10/2015	Song-Wendy	Business Expenses:Professional Labor (not house)	-20.00	-6,313.96	
6/9/2015	Brandon Dowd	Home:Maintenance labor	-22.00	-6,335.96	
6/9/2015	Dan Ochnik	Home:Maintenance labor	-60.00	-6,395.96	
7/4/2015	Bruce Horowitz	Business Expenses:Professional Labor (not house)	-112.50	-6,508.46	
7/4/2015	Kara Black	Education:Books & Supplies	-84.67	-6,593.13	reimburse for continuing education
8/13/2015	Kurt Yandell	Home:Lawn & Garden	-79.25	-6,672.38	reimb for Lowe's purchase
9/9/2015	Kurt Yandell	Net Salary Spouse	-3,000.00	-9,672.38	
10/9/2015	Kurt Yandell	Net Salary Spouse	-4,000.00	-13,672.38	
11/6/2015	Kurt Yandell	Net Salary Spouse	-2,000.00	-15,672.38	
12/22/2015	Brit Keetan	Home:Maintenance labor	-45.00	-15,717.38	
12/22/2015	Bruce Horowitz	Business Expenses:Professional Labor (not house)	-160.00	-15,877.38	
12/22/2015	Bruce Horowitz	Business Expenses:Professional Labor (not house)	-200.00	-16,077.38	
12/22/2015	Brit Keetan	Home:Maintenance labor	-60.00	-16,137.38	
12/22/2015	Bruce Horowitz	Business Expenses:Professional Labor (not house)	-175.00	-16,312.38	
12/22/2015	Kurt Yandell	Net Salary Spouse	-860.00	-17,172.38	
12/29/2015	Kurt Yandell	Net Salary Spouse	-420.00	-17,592.38	
12/29/2015	Bruce Horowitz	Business Expenses:Professional Labor (not house)	-200.00	-17,792.38	
12/29/2015	Bruce Horowitz	Business Expenses:Professional Labor (not house)	-200.00	-17,992.38	
12/29/2015	Kurt Yandell	Business Expenses:Car &	-150.00	-18,142.38	mileage

Truck (Business)

reimbursement

**Total Account Inflows: \$0.00**

**Total Account Outflows: -\$18,142.38**

**Net Account Total: -\$18,142.38**

Transaction Detail For: Cash Account-Ciel

All Dates, Any Type, Any Status

Scheduled	Split	Date	Payee	Category	Amount	Balance	Memo/Notes
		12/22/2015	Hardware Sales	Home:Supplies (not repair)	-5.97	-13.04	
		9/9/2015	Community Food Coop	Business Expenses:Misc. Expense (Business)	-7.07	-7.07	permaculture magazine

Total Account Inflows: \$0.00

Total Account Outflows: -\$13.04

Net Account Total: -\$13.04

# Transaction Detail For: Credit Card-Ciel

All Dates, Any Type, Any Status

Scheduled	Split	Date	Payee	Category	Amount	Balance	Memo/Notes
2/14/2015			CSC	Business Expenses:Supplies (not house/office)	-125.01	-125.01	
2/14/2015			Kadco USA	Home:Lawn & Garden	-355.23	-480.24	cart
3/9/2015			Growsource	Home:Lawn & Garden	-375.01	-855.25	
3/9/2015			Lowes	Home:Supplies (not repair)	-7.59	-862.84	
3/9/2015			Burnt Ridge Orchards	Home:Lawn & Garden	-37.49	-900.33	
3/9/2015			Builders Alliance	Home:Lawn & Garden	-52.35	-952.68	
4/9/2015			knox cellars native bees	Home:Lawn & Garden	-66.32	-1,019.00	
4/9/2015			WFC	Home:Lawn & Garden	-15.61	-1,034.61	
4/9/2015			WFC	Home:Lawn & Garden	-105.54	-1,140.15	
4/9/2015			S&W	Home:Lawn & Garden	-347.20	-1,487.35	
4/9/2015			Lowes	Home:Supplies (not repair)	-97.81	-1,585.16	
4/9/2015			Burnt Ridge Orchards	Home:Lawn & Garden	-22.51	-1,607.67	
5/2/2015			Burnt Ridge Orchards	Home:Lawn & Garden	-46.08	-1,653.75	
6/10/2015			Hohl Feed And Seed	Home:Lawn & Garden	-16.28	-1,670.03	seed
6/10/2015			Lowes	Home:Lawn & Garden	-39.05	-1,709.08	
6/10/2015			Lowes	Home:Lawn & Garden	-44.50	-1,753.58	
6/10/2015			Hohl Feed And Seed	Home:Lawn & Garden	-23.24	-1,776.82	seed
6/10/2015			Lowes	Home:Lawn & Garden	-75.79	-1,852.61	
6/10/2015			Haggen	Home:Lawn & Garden	-53.06	-1,905.67	plants
6/10/2015			Lowes	Home:Lawn & Garden	-103.92	-2,009.59	
6/10/2015			Cloud Mountain Farm	Home:Lawn & Garden	-151.52	-2,161.11	
7/4/2015			Lowes	Home:Lawn & Garden	-43.44	-2,204.55	
7/4/2015			Lowes	Home:Lawn & Garden	-43.78	-2,248.33	
7/4/2015			WFC	Home:Lawn & Garden	-58.53	-2,306.86	
7/4/2015			Cloud Mountain Farm	Home:Lawn & Garden	-39.66	-2,346.52	
8/18/2015			Hardware Sales	Home:Repair Supplies	-58.68	-2,405.20	
8/18/2015			Hardware Sales	Home:Repair Supplies	-96.96	-2,502.16	
8/18/2015			Lowes	Home:Lawn & Garden	-76.72	-2,578.88	
8/18/2015			builder's alliance	Home:Repair Supplies	-18.26	-2,597.14	
8/18/2015			builder's alliance	Home:Repair Supplies	-145.65	-2,742.79	
8/18/2015			Home Depot	Home:Lawn & Garden	-84.20	-2,826.99	

9/9/2015	Lowes	Business Expenses:Misc. Expense (Business)	-14.72	-2,841.71	building suppoes for dehydrator
9/9/2015	Lowes	Business Expenses:Misc. Expense (Business)	-59.68	-2,901.39	building suppoes for dehydrator
11/8/2015	Toby Hemenway.com	Education:Books & Supplies	-24.95	-2,926.34	permaculture book
11/8/2015	Cloud Mountain Farm	Home:Lawn & Garden	-24.85	-2,951.19	
11/8/2015	Cloud Mountain Farm	Home:Lawn & Garden	-32.50	-2,983.69	
12/22/2015	Starkenbourg Shavings	Uncategorized	-358.71	-3,342.40	
12/22/2015	Hancock Seed Co	Home:Lawn & Garden	-34.99	-3,377.39	
12/22/2015	Lowes	Home:Lawn & Garden	-206.27	-3,583.66	
12/22/2015	Cowden	Home:Maintenance labor	-113.93	-3,697.59	truck rental
12/22/2015	Lowes	Home:Lawn & Garden	-23.39	-3,720.98	
12/22/2015	WFC	Home:Lawn & Garden	-494.86	-4,215.84	
12/22/2015	bio organics	Home:Lawn & Garden	-173.99	-4,389.83	

**Total Account Inflows: \$0.00**

**Total Account Outflows: -\$4,389.83**

**Net Account Total: -\$4,389.83**



# FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

## STATEMENT 8

FORM 990-PF, PART XV, LINE 2A-D

### APPLICATION SUBMISSION INFORMATION

NAME OF GRANT PROGRAM:

NAME:

KARA CIEL BLACL

STREET ADDRESS:

1727 MT. BAKER HIGHWAY

CITY, STATE, ZIP CODE:

BELLINGHAM, WA 98226

PHONE:

360-676-2300

E-MAIL ADDRESS:

[KARAB@TREEFROGNIGHT.COM](mailto:KARAB@TREEFROGNIGHT.COM)

FORM AND CONTENT:

APPLICATIONS SHOULD BE IN WRITTEN FORM AND PROVIDE INFORMATION AS TO THE CHARITABLE PURPOSE AND ACTIVITIES OF THE PROGRAM.

SUBMISSION DEADLINES:

NONE

RESTRICTIONS ON AWARDS:

NONE

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## STATEMENT 9

FORM 990-PF, PART XV, LINE 3A

### RECIPIENTS PAID DURING 2014

<u>NAME &amp; ADDRESS</u>	<u>DONEE RELATION- SHIP</u>	<u>FOUND- ATION STATUS</u>	<u>PURPOSE OF GRANT</u>	<u>AMOUNT \$</u>
Bellingham Unitarian Fellowship 1207 Ellsworth St., Bellingham, WA 98225	NONE	TAX EX	Religious General Fund	620
Community to Community 203 W. Holly, Suite 317 Bellingham, Washington 98225	NONE	TAX EX	Human Rights/Nutrition	850

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Honorworks PO Box 277 Ferndale, WA 98248	NONE	TAX EX	Native Human Rights	50
Common Threads 516 E. North St. Bellingham, WA 98225	NONE	TAX EX	Nutrition Education	25
Nature Conservancy PO Box 6015 Albert Lea, MN 56007	NONE	TAX EX	Land Conservancy	50
Amnesty International 5 Penn Plaza NY, NY 10001	NONE	TAX EX	Human Rights	50
Nooksack Salmon Enhancement Association PO Box 32594 Bellingham, WA 98228	NONE	TAX EX	Water Restoration- Environment	50
RESources 2309 Meridian Bellingham, WA 98226	NONE	TAX EX	Environmental Advocacy	100
Fund for Antioch College One Morgan Place Yellow Springs, OH 45387	NONE	TAX EX	Educational General Fund	50
Children's Defense Fund 25 E st. NW Washington DC 20001	NONE	TAX EX	Children's Human Rights	50
Doctors Without Borders 333 7 <sup>th</sup> Ave 2 <sup>nd</sup> Floor	NONE	TAX EX	International Medical Assistance	50

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NY, NY. 10001

Unitarian Universalist Service Committee PO Box 808 Newark, NJ 07101	NONE	TAX EX	Religious Human Rights	50
Bellingham Food Bank 1824 Ellis street Bellingham, WA 98225	NONE	TAX EX	Social Service-Food	100
International Rescue Committee PO Box 98152 Washington, DC 20077	NONE	TAX EX	International Human Rights	50
Conservation International Foundation 2011 Crystal Drive Ste 500 Arlington, Virginia 22202	NONE	TAX EX	Environmental Conservation	50
Whatcom Cnty Humane Society 3710 Williamson Way Bellingham, WA 98226	NONE	TAX EX	Animal Shelter	100
Whatcom Alternative Humane Society PO Box 2321 Bellingham, WA 98227	NONE	TAX EX	Animal Shelter	50
Oxfam America National Mail Processing Center PO Box 7011 Albert Lea, MN 56007	NONE	TAX EX	Food Assistance	50

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Heifer Project International 1 World Avenue Little Rock, AR 72202	NONE	TAX EX	Food Assistance	100
American Red Cross PO Box 4002018 Des Moines, IA 50340	NONE	TAX EX	Disaster Relief	50
Humane Farming Association PO Box 3577 San Rafael, CA 94912	NONE	TAX EX	Animal Rights	50
Interfaith Coalition 2401 Cornwall Ave Bellingham, WA 98225	NONE	TAX EX	Social Services-Dental	75
The Trust for Public Land National Office 101 Montgomery Street, Suite 900 San Francisco, CA 94104	NONE	TAX EX	Land Conservancy	50
Northwest Indian College 2522 Kwina Road Bellingham, WA 98226	NONE	TAX EX	Native Education	50
Nature Conservancy of WA 1917 First Avenue Seattle WA 98101	NONE	TAX EX	Land Conservancy	50
Nature Conservancy of Oregon 821 SE 14th Avenue Portland, OR 97214	NONE	TAX EX	Land Conservancy	50
Global Exchange 2017 Mission St. 2 <sup>nd</sup> floor San Francisco, CA 94110	NONE	TAX EX	Human Rights Education	50

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CIEL FOUNDATION 83-0310522

Gross National Happiness USA 27 Wedgwood Terrace Montpelier, VT 05602	NONE	TAX EX	Human Rights	50
Animal Welfare Institute 900 Pennsylvania Ave SE Washington, DC 20003	NONE	TAX EX	Animal Rights	50
ACLU Foundation 125 Broad Street, 18th Floor New York NY 10004	NONE	TAX EX	Civil Liberties- Human Rights	50
Whatcom Land Trust 100 Central Ave Bellingham, WA 98225	NONE	TAX EX	Land Conservation	50
Opportunity Council 1111 Cornwall Avenue Bellingham, WA 98225	NONE	TAX EX	Social Services- Resource & Referral	50
Animals as Natural Therapy 721 Van Wyck Road Bellingham, WA 98226	NONE	TAX EX	Children's & Veterans' Mental Health Services	75
YWCA 1026 North Forest Street Bellingham, WA 98225	NONE	TAX EX	Human Rights & Services	50
Sustainable Connections 1701 Ellis st. #221 Bellingham, WA 98225	NONE	TAX EX	Environmental Education	150
Kulshan Community Land Trust 1303 Commercial St. Ste 6, Third Floor Bellingham, WA 98225	NONE	TAX EX	Housing Assistance	50

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CIEL FOUNDATION 83-0310522

Cedar Tree Montessori 2114 Broadway Bellingham, WA 98225	NONE	TAX EX	Educational-School	50
Washington Environmental Council 1402 3 <sup>rd</sup> Ave Ste 1400 Seattle, WA 98101	NONE	TAX EX	Environmental Advocacy	50
Greenpeace Fund 702 H St. NW #300 Washington, DC 20001	NONE	TAX EX	Environmental Advocacy	50
Public Radio International ATTN: Resource Development 401 2nd Avenue North, Suite 500 Minneapolis, MN 55401	NONE	TAX EX	Educational Media	50
Whatcom Family and Community Network 1231 N. Garden St. Suite 210 Bellingham, WA 98225	NONE	TAX EX	Children Social Services	50
Habitat for Humanity Whatcom County 1385 Admiral Pl Ferndale, WA 98248	NONE	TAX EX	Housing Assistance	50
Domestic Violence and Sexual Assault Services 1407 Commercial st. Bellingham, WA 98225	NONE	TAX EX	Women's Counseling	50
Washington Trails Association	NONE	TAX EX	Land Conservation	75

# FEDERAL STATEMENTS 2014

CIEL FOUNDATION 83-0310522

705 Second Ave, Ste 300  
Seattle, WA 98104

TOTAL                    \$ 3,920.