

Form **990-PF****Return of Private Foundation**  
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

**2016**Department of the Treasury  
Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public.  
► Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

Open to Public Inspection

For calendar year 2016 or tax year beginning 07/01/16, and ending 06/30/17

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 or province, country, and ZIP or foreign postal code <b>DUBOIS WY 82513</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address 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"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) <b>\$ 940,958</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)	800			
	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	23,614	23,614	23,614	
	5a Gross rents	12,966	12,966	12,966	
	b Net rental income or (loss) 1,169				
	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 and allowances 32,086				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule) STMT 1	32,086		32,086		
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	69,466	36,580	68,666		
Operating and Administrative Expenses	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	1,975		200	1,775
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 3	6,196		4,399	1,797
	19 Depreciation (attach schedule) and depletion STMT 4	65,267	11,797	47,339	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch) STMT 5	67,842		48,437	19,773
	24 Total operating and administrative expenses. Add lines 13 through 23	141,280	11,797	100,375	23,345
	25 Contributions, gifts, grants paid	0			0
26 Total expenses and disbursements. Add lines 24 and 25	141,280	11,797	100,375	23,345	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-71,814				
b Net investment income (if negative, enter -0-)		24,783			
c Adjusted net income (if negative, enter -0-)			0		

For Paperwork Reduction Act Notice, see instructions.

DAA

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2375.00

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**Part II Balance Sheets**

Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
<b>Assets</b>	1 Cash – non-interest-bearing	58,434	61,948	61,948	
	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 (att schedule) ▶ <b>SEE WRK</b> 316,247				
	Less: allowance for doubtful accounts ▶ 0	342,819	316,247	316,247	
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments – US 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 sch) ▶					
12 Investments – mortgage loans					
13 Investments – other (attach schedule)					
14 Land, buildings, and equipment basis ▶ 2,152,363					
Less: accumulated depreciation (attach sch) ▶ <b>STMT 6</b> 469,758	1,747,202	1,682,605	562,763		
15 Other assets (describe ▶ )					
16 <b>Total assets</b> (to be completed by all filers – see the instructions. Also, see page 1, item I)	2,148,455	2,060,800	940,958		
<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	2,148,455	2,060,800		
	30 <b>Total net assets or fund balances</b> (see instructions)	2,148,455	2,060,800		
31 <b>Total liabilities and net assets/fund balances</b> (see instructions)	2,148,455	2,060,800			

**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	2,148,455
2 Enter amount from Part I, line 27a	2	-71,814
3 Other increases not included in line 2 (itemize) ▶ <b>SEE STATEMENT 7</b>	3	6,121
4 Add lines 1, 2, and 3	4	2,082,762
5 Decreases not included in line 2 (itemize) ▶ <b>SEE STATEMENT 8</b>	5	21,962
6 <b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) – Part II, column (b), line 30	6	2,060,800

**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)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	<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		<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.

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 nonchangible-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2015	86,456	701,712	0.123207
2014	98,354	891,475	0.110327
2013	153,136	787,007	0.194580
2012	54,421	1,090,083	0.049924
2011	187,010	1,055,445	0.177186

**2** Total of line 1, column (d)**2** 0.655224**3** Average distribution ratio for the 5-year base period – divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years**3** 0.131045**4** Enter the net value of nonchangible-use assets for 2016 from Part X, line 5**4** 2,611,453**5** Multiply line 4 by line 3**5** 342,218**6** Enter 1% of net investment income (1% of Part I, line 27b)**6** 248**7** Add lines 5 and 6**7** 342,466**8** Enter qualifying distributions from Part XII, line 4**8** 39,475

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 type="checkbox"/> and enter 1% of Part I, line 27b	<b>1</b>	<b>496</b>
<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>	<b>0</b>
<b>3</b>	Add lines 1 and 2	<b>3</b>	<b>496</b>
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>	<b>0</b>
<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>	<b>496</b>
<b>6</b>	Credits/Payments:		
<b>a</b>	2016 estimated tax payments and 2015 overpayment credited to 2016	<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>	
<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>	
<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>	<b>496</b>
<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 2017 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	

**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?		<b>X</b>
<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>		<b>X</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		<b>X</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. <b>\$</b> _____ <b>(2)</b> On foundation managers <b>\$</b> _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <b>\$</b> _____		
<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>		<b>X</b>
<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>		<b>X</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?	<b>X</b>	
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>X</b>	
<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>		<b>X</b>
<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?	<b>X</b>	
<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>	<b>X</b>	
<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? <i>If "No," attach explanation</i>	<b>X</b>	
<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 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	<b>X</b>	
<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>		<b>X</b>

8/15 INT

17 FTF

1,840 FTP

22 TOT

2,375

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**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)
- 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)
- 13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?

	Yes	No
11		X
12		X
13	X	

Website address ► N/A

- 14 The books are in care of ► **ROBERT C. AMY, JR., C.P.A.**  
**801 N. PARKCENTER DRIVE, SUITE 110**

Telephone no. ► 714-547-6491

Located at ► SANTA ANA

CA

ZIP+4 ► 92705-3599

- 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 2016, 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?

	Yes	No
16		X

See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►

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

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

- 1a During the year did the foundation (either directly or indirectly).

- (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No
- (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No
- (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No
- (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No
- (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No
- (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No

- b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

► ☐

- c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2016?

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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016?

☐ Yes ☒ No

If "Yes," list the years ► 20 , 20 , 20 , 20

- b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions)

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?

☐ Yes ☒ No

- b If "Yes," did it have excess business holdings in 2016 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 2016.)

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 2016?

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))?
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)
- (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

☐ Yes ☒ No

☐ Yes ☒ No

☐ Yes ☒ No

☐ 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

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

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 PO BOX 398	DUBOIS WY 82513 PRESIDENT 5.00	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>23,345</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>	
<b>Total. Add lines 1 through 3</b> <span style="float: right;">▶</span>	

**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>	342,819
<b>b</b>	Average of monthly cash balances	<b>1b</b>	60,191
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	2,248,211
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	2,651,221
<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>	2,651,221
<b>4</b>	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	<b>4</b>	39,768
<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>	2,611,453
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	130,573

**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 2016 from Part VI, line 5	<b>2a</b>	
<b>b</b>	Income tax for 2016 (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>	23,345
<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>	16,130
<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>	39,475
<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>	39,475

**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 2015	(c) 2015	(d) 2016
<b>1</b> Distributable amount for 2016 from Part XI, line 7				
<b>2</b> Undistributed income, if any, as of the end of 2016:				
<b>a</b> Enter amount for 2015 only				
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2016:				
<b>a</b> From 2011				
<b>b</b> From 2012				
<b>c</b> From 2013				
<b>d</b> From 2014				
<b>e</b> From 2015				
<b>f</b> <b>Total</b> of lines 3a through e				
<b>4</b> Qualifying distributions for 2016 from Part XII, line 4 ▶ \$ <b>39,475</b>				
<b>a</b> Applied to 2015, 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 2016 distributable amount				
<b>e</b> Remaining amount distributed out of corpus	<b>39,475</b>			
<b>5</b> Excess distributions carryover applied to 2016 (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>39,475</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 2015. Subtract line 4a from line 2a Taxable amount – see instructions				
<b>f</b> Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				
<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>8</b> Excess distributions carryover from 2011 not applied on line 5 or line 7 (see instructions)				
<b>9</b> <b>Excess distributions carryover to 2017.</b> Subtract lines 7 and 8 from line 6a				
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2012				
<b>b</b> Excess from 2013				
<b>c</b> Excess from 2014				
<b>d</b> Excess from 2015				
<b>e</b> Excess from 2016				

**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 2016, 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)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	
<b>b</b> 85% of line 2a	1/0			3,057	3,057
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed	39,475	86,777	98,663	153,136	378,051
<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	39,475	86,777	98,663	153,136	378,051
<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	87,049	23,391	29,716	26,233	166,389
<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 or e-mail address 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>

## 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:						
a _____						
b _____						
c _____						
d _____						
e _____						
f _____						
g Fees and contracts from government agencies						
<b>2</b> Membership dues and assessments						
<b>3</b> Interest on savings and temporary cash investments						
<b>4</b> Dividends and interest from securities						23,614
<b>5</b> Net rental income or (loss) from real estate:						
a Debt-financed property						
b Not debt-financed property						1,169
<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						
<b>9</b> Net income or (loss) from special events						
<b>10</b> Gross profit or (loss) from sales of inventory		111000	32,086			
<b>11</b> Other revenue: a _____						
b _____						
c _____						
d _____						
e _____						
<b>12</b> Subtotal. Add columns (b), (d), and (e)			32,086		0	24,783
<b>13</b> Total. Add line 12, columns (b), (d), and (e)						56,869

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

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

[illegible]



Form  
**990-PF**

## Interest and Penalty Worksheets

2016

For calendar year 2016, or tax year beginning 07/01/16 , and ending 06/30/17

Name

WILLOW CREEK REFUGE & PRESERVE  
P.O. BOX 398

Taxpayer Identification Number

01-0699262

### Interest on Late Payments and Failure to File Worksheet

[illegible]**Total interest on late payments**

17

**Total failure to file penalty**

**1,840**

## Failure to Pay Penalty Worksheet

[illegible]**Total failure to pay penalty**

22

## Other Notes and Loans Receivable

Form **990-PF****2016**For calendar year 2016, or tax year beginning **07/01/16**, and ending **06/30/17**

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
(1)	<b>342,819</b>	<b>316,247</b>	<b>316,247</b>
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
<b>Totals</b>	<b>342,819</b>	<b>316,247</b>	<b>316,247</b>

**Federal Statements**

**Statement 1 - Form 990-PF, Part I, Line 10c - Gross Sales less Cost of Goods Sold**

<u>Description</u>	<u>Gross Sales</u>	<u>COGS</u>	<u>Gross Profit</u>
SALE OF HAY	\$ 32,086	\$	\$ 32,086
TOTAL	\$ 32,086	\$ 0	\$ 32,086



## Federal Statements

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
OUTSIDE ACCOUNTING FEES	\$ 1,975	\$	200	1,775
TOTAL	\$ 1,975	\$ 0	200	1,775

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
TAXES & LICENSES - OTHER	\$ 1,018	\$	723	295
PROPERTY TAXES	5,178		3,676	1,502
TOTAL	\$ 6,196	\$ 0	4,399	1,797

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
8/25/02	TRUCK	\$ 9,932	\$ 9,932	S/L	5	\$	\$	\$
FORD F450								
11/01/02	TRAILER	24,334	24,334	S/L	5			
1/13/03	IMPLEMENT	6,800	6,800	S/L	5			
2/09/03	EQUIPMENT	7,595	7,595	S/L	5			
3/03/03	ROTARY BRUSH MOWER	1,160	1,160	S/L	5			
8/20/04	ROCK DISK	975	975	S/L	5			
10/21/04		11,541	11,541	S/L	5			

93200 WILLOW CREEK REFUGE &amp; PRESERVE

01-0699262

FYE: 6/30/2017

## Federal Statements

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

Description		Date		Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Acquired										
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				
PIVOT - IRRIGATOR										
5/06/05		9,577		7,130	S/L	15	638			638
TRACTOR										
5/15/05		18,500		18,500	S/L	5				
6220 TRACTOR (USED)										
11/03/06		41,750		41,750	S/L	5				
7 FT BOX SCRAPER										
11/04/06		2,100		2,100	S/L	5				
16 FT COWBOY CORRIGATOR										
4/13/07		4,650		4,650	S/L	5				
JOHN DEERE FORK ATTACHMENT										
5/01/07		1,018		1,018	S/L	5				
PLOW - 3 BOTTOM										
4/15/08		6,974		6,974	S/L	7				
13 FT DRILL										
5/16/08		7,000		7,000	S/L	7				
IRRIGATION - 20 ACRES										
7/13/07		7,268		4,361	S/L	15	484			484
IRRIGATION RETRO PIVOT										
9/30/08		4,073		2,105	S/L	15	271			271
BRUSH MOWER										
5/12/09		3,149		3,149	S/L	5				
IRRIGATION LINE										
6/01/10		6,916		2,805	S/L	15	461			461
FARM IMPLEMENTS										
6/06/10		5,500		5,500	S/L	5				
NEW PIVOT 1 OF 2										
8/22/11		44,100		14,210	S/L	15	2,940			2,940

## 93200 WILLOW CREEK REFUGE &amp; PRESERVE

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FYE: 6/30/2017

## 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
OLD PIVOT REPAIR 1 OF 2		5/18/12	\$	3,813	\$	1,038	S/L		15	\$	254	\$
PIVOT IRRIGATOR 1 OF 2		8/24/11		12,731		4,102	S/L		15		849	
3 CYLINDER DIESEL PIVOT ENGI 1 OF 2		12/18/12		5,297		2,648	S/L		7		757	
WEED MOWER 1 OF 2		11/17/12		1,403		1,006	S/L		5		281	
PIVOT #2 & INSTALL'N 1 OF 2		11/19/13		59,271		10,208	S/L		15		3,951	
IRRIGATION SYSTEM 2 OF 2		12/31/05		22,215		15,551	S/L		15		1,481	
IRRIGATOR - PIPE & FITTINGS		10/05/14		1,011		118	S/L		15		67	
IRRIGATOR - WATERLINE/SPRINKLERS		6/24/15		10,853		724	S/L		15		723	
EXCAVATION		6/06/15		6,058		437	S/L		15		404	
2016 TRACTOR 6125M		5/02/16		47,900		1,711	200DB		7		13,197	
6X12 TRAILER		4/25/16		1,781		64	200DB		7		490	
PIPE & FITTING		5/19/16		1,290		16	150DB		15		128	
PIPE & FITTINGS FOR THE L		6/14/17		16,130			150DB		15		8,166	
PIPE - RESERVOIR		4/11/05		19,265		14,449	S/L		15		1,284	
IRRIGATION SYSTEM 1 OF 2		12/31/05		22,215		15,551	S/L		15		1,481	
SICKLE CUTTER		10/01/08		3,800		3,800	S/L		5			
NEW PIVOT 2 OF 2		8/22/11		44,100		14,210	S/L		15		2,940	

93200 WILLOW CREEK REFUGE & PRESERVE

01-0699262

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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
OLD PIVOT REPAIR 2 OF 2		5/18/12	\$ 3,813	\$ 1,038	S/L	15	\$ 254	\$ 254	\$ 254
PIVOT IRRIGATOR 2 OF 2		8/24/11	12,731	4,102	S/L	15	849	849	849
3 CYLINDER DIESEL PIVOT ENGI 2 OF 2		12/18/12	5,297	2,648	S/L	7	757	757	757
WEED MOWER 2 OF 2		11/17/12	1,403	1,006	S/L	5	281	281	281
PIVOT #2 & INSTALL'N 2 OF 2		11/19/13	59,271	10,208	S/L	15	3,951	3,951	3,951
LAND		6/04/02	554,312			0			
HELLYER LAND		5/12/04	800,364			0			
FENCE		11/22/04	12,731	12,731	S/L	10			
BRIDGE		1/15/05	9,682	2,855	S/L	39	248		
TREES		7/07/06	2,106	1,404	S/L	15	140		
TREES		2/10/07	371	233	S/L	15	25		
ROAD COST (REPAIR)		7/15/06	13,280	8,853	S/L	15	886		
575 FT. FENCE		3/12/07	1,061	990	S/L	10	71		
FENCE		10/08/07	12,594	11,020	S/L	10	1,259		
BRIDGE REPAIR		5/11/08	17,928	9,761	S/L	15	1,195		
ROAD REPAIR		7/02/10	8,713	3,485	S/L	15	581		
BRIDGE REPAIR (UPPER RANCH)		5/18/12	3,640	991	S/L	15	243		

93200 WILLOW CREEK REFUGE &amp; PRESERVE

01-0699262

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## 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	
BRIDGE REPAIR		11/04/12		\$ 15,525		\$ 3,795		S/L		15		\$ 1,035		\$			
DAM		6/07/04		7,023		2,168		S/L		39		180					
ROCKS FOR BANK STABILIZ'N		5/20/09		28,050		13,246		S/L		15		1,870					
2015 TOYOTA TUNDRA		5/29/15		36,219		7,847		S/L		5		7,244					
6 WHEELER		2/24/15		1,766		471		S/L		5		353					
TOYOTA SHELL & RACK		5/29/15		3,525		764		S/L		5		705					
NEW HEAD WALL - NORTHEND OF BRIDGE		4/27/15		18,927		2,208		S/L		10		1,893					
TOTAL				\$ 2,150,445		\$ 387,114						\$ 65,267		\$ 11,797		\$ 47,339	

## Federal Statements

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$	\$	\$	\$
MISC EXPENSE	456		324	132
OUTSIDE SERVICES	29,000		20,950	8,410
REPAIRS & MAINTENANCE	9,342		6,632	2,709
SEED, FERTILIZER, CHEMICALS	4,326		3,071	1,254
SUPPLIES	2,864		2,033	831
WATER	4,930		3,500	1,430
INSURANCE	765		543	222
ELECTRICITY	8,158		5,792	2,366
FUEL	7,876		5,592	2,294
OTHER EXPENSE	125			125
TOTAL	\$ 67,842	\$ 0	\$ 48,437	\$ 19,773

Statement 6 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
EQUIPMENT & IMPROVEMENTS	\$ 392,526	\$ 797,687	\$ 469,758	\$ 562,763
LAND	1,354,676	1,354,676		
TOTAL	\$ 1,747,202	\$ 2,152,363	\$ 469,758	\$ 562,763

**Federal Statements****Statement 7 - Form 990-PF, Part III, Line 3 - Other Increases**

<u>Description</u>	<u>Amount</u>
FEDERAL BOOK/TAX DIFFERENCE	\$ 6,121
TOTAL	<u>\$ 6,121</u>

**Statement 8 - Form 990-PF, Part III, Line 5 - Other Decreases**

<u>Description</u>	<u>Amount</u>
P/Y FEDERAL TAX	\$ 337
P/Y BOOK/TAX DEPRECIATION DIFF	<u>21,625</u>
TOTAL	<u>\$ 21,962</u>