

C&E
058

2949115311422 8

Form **990-PF**
Department of the Treasury
Internal Revenue Service

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0052
2017
Open to Public Inspection

For calendar year 2017 or tax year beginning , 2017, 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

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) ▶ \$ 568,996.25

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)

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 ☐

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	17,202.20	17,202.20	17,202.20	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	20,295.92			
	b Gross sales price for all assets on line 6a <u>170,253.30</u>				
	7 Capital gain net income (from Part IV, line 2)		20,295.92		
	8 Net short-term capital gain			1,877.60	
	9 Income modifications			0	
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)	0			
	11 Other income (attach schedule) <u>Statement #1</u>	300.00		300.00	
	12 Total. Add lines 1 through 11	37,798.12	37,498.12	19,379.80	
	13 Compensation of officers, directors, trustees, etc.				955
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) <u>Statement #2</u>	300			300
	c Other professional fees (attach schedule) <u>Statement #3</u>	5,396.36	5,396.36	5,396.36	
	17 Interest				
	18 Taxes (attach schedule) (see instructions) <u>Statement #4</u>	494.68	165.69	165.69	328.99
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) <u>Statement #5</u>				20,345.00
	24 Total operating and administrative expenses. Add lines 13 through 23	7,146.04	5,562.05	5,562.05	21,928.99
	25 Contributions, gifts, grants paid	23,635.00			3,290.00
	26 Total expenses and disbursements. Add lines 24 and 25	30,781.04	5,562.05	5,562.05	25,218.99
	27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements		7,807.04			
b Net investment income (if negative, enter -0-)			31,936.07		
c Adjusted net income (if negative, enter -0-)				13,817.75	

Part II Balance Sheets		Beginning of year	End of year	
			(a) Book Value	(b) Book Value
Assets	1 Cash—non-interest-bearing	3,349.57	9,580.86	9,580.86
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶			
Liabilities	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule) <i>statement #6</i>	467,493.14	468,879.09	559,415.39
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		478,459.95	568,996.25
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0	0	
	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26, and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	470,792.71	478,459.95	
	30 Total net assets or fund balances (see instructions)	470,792.71	478,459.95	
	31 Total liabilities and net assets/fund balances (see instructions)	470,792.71	478,459.95	

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	470,792.71
2 Enter amount from Part I, line 27a	2	7,017.04
3 Other increases not included in line 2 (itemize) ▶ <i>prior period adjustment</i>	3	650.20
4 Add lines 1, 2, and 3	4	478,459.95
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	478,459.95

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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	See Statement #7			
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a			
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	20,295.92
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	1,877.60

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 doesn't 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))
2016	26,415.32	513,378.48	.0514539
2015	27,420	517,242	.0530119
2014	26,811	537,878	.0498459
2013	26,013	530,416	.0490426
2012	25,265	527,902	.047859

2	Total of line 1, column (d)	2	.2512133
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	.0502427
4	Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	547,876.28
5	Multiply line 4 by line 3	5	27,526.78
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	319.36
7	Add lines 5 and 6	7	27,846.14
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	25,218.99

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

1a	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	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	1	638	72
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0	
3	Add lines 1 and 2	3	638	72
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	638	72
6	Credits/Payments:			
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a	N/A	
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7	0	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	638	72
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0	
11	Enter the amount of line 10 to be: Credited to 2018 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	0	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		<input checked="" type="checkbox"/>
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition 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.		<input checked="" type="checkbox"/>
c Did the foundation file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ 0 (2) On foundation managers. <input type="checkbox"/> \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		<input checked="" type="checkbox"/>
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		<input checked="" type="checkbox"/>
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	<input checked="" type="checkbox"/>	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	<input checked="" type="checkbox"/>	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <input type="checkbox"/> WASHINGTON		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation <i>See statement #8</i>		<input checked="" type="checkbox"/>
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2017 or the tax year beginning in 2017? See the instructions for Part XIV. If "Yes," complete Part XIV <i>See statement #10</i>	<input checked="" type="checkbox"/>	
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		<input checked="" type="checkbox"/>

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11	✓
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12	✓
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	13	✓
14 The books are in care of ▶ <u>Kara Black 1727 Mt. Baker Hwy.</u> Telephone no. ▶ <u>360-676 2300</u> Located at ▶ <u>Bellingham, WA 98226</u> ZIP+4 ▶ <u>98226</u>		
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 <u>N/A</u>		✓
16 At any time during calendar year 2017, 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 ▶ <u>N/A</u>	16	✓

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

	Yes	No
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input 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 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	1b	✓
Organizations relying on a current notice regarding disaster assistance, check here <u>N/A</u> ▶ <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2017?	1c	✓
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 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____ <u>N/A</u>		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	<u>N/A</u>
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____ <u>N/A</u>		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2017 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 2017.)	3b	<u>N/A</u>
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2017?	4b	✓

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:		Yes	No
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(2)	Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		5b	NA
	Organizations relying on a current notice regarding disaster assistance, check here	NA	<input type="checkbox"/>	
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?	NA	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	NA
	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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	NA

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, and 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 + 5.0 Administrator	\$1255/yr	0	0
Richard Black PO Box 208 Moose WY 83012	Trustee 0.5	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

0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2 See statements # 9, 11 & 12	
3 Gifts + Contributions	\$ 3290
4 Direct Program Expenses	\$ 21,928.99

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	
2 N/A	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0

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	544,703.39
b	Average of monthly cash balances	1b	11,516.18
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	556,219.57
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	556,219.57
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	8,3843.29
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	547,876.28
6	Minimum investment return. Enter 5% of line 5	6	27,393.81

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	
2a	Tax on investment income for 2017 from Part VI, line 5	2a	
b	Income tax for 2017. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	NA
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	

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	25,218.99
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	25,218.99
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	25,218.99

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 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2017:				
a Enter amount for 2016 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2017:				
a From 2012				
b From 2013				
c From 2014				
d From 2015				
e From 2016				
f Total of lines 3a through e				
4 Qualifying distributions for 2017 from Part XII, line 4: ► \$ _____				
a Applied to 2016, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2017 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2017 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2016. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2017. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2018				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2012 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2013				
b Excess from 2014				
c Excess from 2015				
d Excess from 2016				
e Excess from 2017				

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 2017, enter the date of the ruling **See statement 10, no determination letter. Form 8940 submitted yet**

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

	Prior 3 years				(e) Total
	(a) 2017	(b) 2016	(c) 2015	(d) 2014	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	13,817.75	25,668.92	25,826.11	26,894	90,065.18
b 85% of line 2a	11,745.09	21,818.58	21,982.79	22,859.90	76,555.40
c Qualifying distributions from Part XII, line 4 for each year listed	25,218.99	26,744.31	27,420.25	27,032	106,415.55
d Amounts included in line 2c not used directly for active conduct of exempt activities	3,290	3,945	3,920	4,050	15,205
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	21,928.99	22,799.31	23,500.25	22,987.2	91,210.55
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	18,262.54	17,112.61	17,241.41	17,929.33	70,545.89
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part 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., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email 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)					
a Paid during the year					
1) Program Expenses for Skywood Food Forest 1733 Mt. Baker Hwy Bellingham, WA 98226				See statement 11 for detail	\$20,345
2) Grants & Gifts				See statement 12 for detail	\$3,290
3) Administration + Accounting Kara Black 1727 Mt Baker Hwy Bellingham, WA 98226		Trustee + Administrator		See statement 11 for detail	\$1255
4) Federal taxes 2016					\$328.99
Total					3a 25,218.99
b Approved for future payment					
N/A					
Total					3b

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	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	0	
4	Dividends and interest from securities			14	17,702.20	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory			18	20,295.92	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue: a Grant				300	
b	(see statement 1)					
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				37,798.12	
13	Total. Add line 12, columns (b), (d), and (e)				37,798.12	

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
	N/A

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

STATEMENT 1 FORM 990-PF, PART 1, LINE 11 OTHER INCOME

	(A) INCOME PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
GRANT RECEIVED....	\$300		\$300	
from				
Community Food Coop				
1120 N. Forest St.				
Bellingham, WA 98225				

STATEMENT 2 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.	
BANK FEES.....	\$ 30.		\$ 30.	
TOTAL	\$ 300.	\$ 0.	\$ 300.	\$ 0.

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

STATEMENT 3 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-... MENT FEES	\$ 5,396.36.	\$ 5,396.36.	\$ 5,396.36.	
TOTAL	<u>\$ 5,396.36.</u>	<u>\$5,396.36</u>	<u>\$ 5,396.36</u>	<u>\$ 0</u>

STATEMENT 4 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.....	\$ 165.69	\$ 165.69.	\$ 165.69	\$ 328.99.
EXCISE TAX.....	<u>328.99.</u>			
TOTAL	<u>\$ 494.68</u>	<u>\$ 165.69.</u>	<u>\$ 165.69</u>	<u>\$ 328.99</u>

STATEMENT 5 FORM 990-PF, PART 1, LINE 23 OTHER EXPENSES

Refer to Statement 11

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

STATEMENT 6 FORM 990-PF, PART II, LINE 13 BOOK VALUE

Dec 31, 2017 INVESTMENT BOOK VALUE

STOCKS & ETP	\$ 213,565.97.
MUTUAL FUNDS	\$ 197,524.06.
MONEY MARKET	<u>\$ 57,789.06.</u>
TOTAL	<u>\$468,879.09</u>

STATEMENT 7 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	Various	06/27/17
2	ISHARES TR IBOXX LQD	PURCHASED	02/17/17	06/27/17
3	ISHARES CORE S&P IVV	PURCHASED	06/11/14	11/16/17
4	ISHARES IEMG	PURCHASED	05/08/13	11/16/17
5	ISHARES TR IBOXX HYG	PURCHASED	09/30/15	11/16/17
6	ISHARES TR IBOXX LQD	PURCHASED	04/25/17	06/27/17
7	ISHARES TR IBOXX HYG	PURCHASED	09/30/15	12/14/17
8	ISHARES CORE IVV	PURCHASED	07/01/10	04/25/17
9	ISHARES CORE IVV	PURCHASED	10/26/10	04/25/17
10	ISHARES CORE IVV	PURCHASED	09/22/11	04/25/17
11	ISHARES CORE S&P IVV	PURCHASED	06/27/17	11/16/17
12	OAK ANGIX	PURCHASED	11/12/15	08/14/17
13	SPDR DOW JONES INDL DIA	PURCHASED	02/08/10	02/17/17
14	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	22,500.00.		22,525.94.	-25.94.				-25.94.
2.	26,006.79.		25,310.92.	695.87.				695.87.
3	2,606.98.		1,960.30.	646.68.				646.68.

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

4	5,640.86.	5,244.44.	396.42.	396.42.
5.	13,112.84.	12,486.90.	625.94.	625.94.
6.	25,401.99.	24,871.35.	530.64.	530.64.
7	13,105.82.	12,486.90.	618.92.	618.92.
8.	3,602.81.	1,542.00.	2,060.81.	2,060.81.
9	3,602.81.	1,784.41.	1,818.40.	1,818.40.
10	4,803.73.	2,274.20.	2,529.53.	2,529.53.
11	10,427.91.	9,750.88.	677.03.	677.03.
12	19,192.68.	20,025.00.	-832.32.	-832.32.
13.	20,518.08.	10,015.59.	10,502.49.	10,502.49.
14				51.45.
				TOTAL: <u>\$20,295.92.</u>

STATEMENT 8

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

STATEMENT 9

FORM 990-PF, PART IX-A

CIEL FOUNDATION DIRECT CHARITABLE ACTIVITY EXPENSES

Permaculture Education & Food Donation Activity

2017 was marked by continuing success in three main areas: expanding and improving the developing forest garden and infrastructure, participating in education for the wider community, and producing food for donation to the Bellingham Food Bank.

With the assistance of a small grant from the Bellingham Food Cooperative, we fenced in nearly 30,000 sq. ft. to protect the plants from herbivore pressure. We began work on 3 gates; a service gate, a formal entry gate, and a gate connecting the food forest with the neighbors' property to promote good will and allow ease of access. These will be completed in 2018. Additionally, plantings were made in parts of this area, increasing both the diversity and inherent resilience of the site and the active growing area substantially.

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

We gave over 40 tours of the site which included tours for a Bellingham Unitarian Fellowship middle school group and a group of interns from Growing Alliances, a Bellingham non-profit. We were chosen as a tour site for Sustainable Connections Garden and Landscape tour in June which involved well over 150 people. Additionally, we served as the lunch stop for tour guests on the group tour for that event. Several individual tours directly involved individuals working on permaculture projects in Whatcom County.

Despite a very hot and dry summer, over 300 pounds of food was donated to the Bellingham Food Bank. The organic produce donated included strawberries, blue berries, raspberries, tomatoes, garlic, figs, peas, pears, peaches, peppers, eggplant, and squash.

Refer to Statement 11 for expense detail

STATEMENT 10

FORM 990-PF, PART VIIA9 & PART XIV 1a

APPLICATION SUBMISSION INFORMATION—OPERATING FOUNDATION

SEE FOLLOWING 11 PAGES

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

STATEMENT 12

FORM 990-PF, PART XV, LINE 3A

GIFTS TO CHARITABLE ORGANIZATIONS PAID DURING 2017

<u>NAME & 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	710
Community to Community 203 W. Holly, Suite 317 Bellingham, Washington 98225 via Food First 398 60th Street Oakland, CA 94618	NONE	TAX EX	Human Rights/Nutrition	1,000
Nature Conservancy PO Box 6015 Albert Lea, MN 56007	NONE	TAX EX	Land Conservancy	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

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

Fund for Antioch College One Morgan Place Yellow Springs, OH 45387	NONE	TAX EX	Educational General Fund	50
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
Whatcom Cnty Humane Society 2172 Division St. 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
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

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

Interfaith Coalition 910 14th St. Bellingham, WA 98225	NONE	TAX EX	Social Services-Dental	75
Nature Conservancy of WA 74 Wall St. Seattle WA 98121	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 nd floor San Francisco, CA 94110	NONE	TAX EX	Human Rights Education	50
ACLU Foundation 125 Broad Street, 18th Floor New York NY 10004	NONE	TAX EX	Civil Liberties- Human Rights	50
Whatcom Land Trust 412 N Commercial St. 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	50
YWCA 1026 North Forest Street Bellingham, WA 98225	NONE	TAX EX	Human Rights & Services	50
Kulshan Community Land Trust Page 25 of 26	NONE	TAX EX	Housing Assistance	50

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

1303 Commercial St. Ste 6, Third Floor
Bellingham, WA 98225

Cedar Tree Montessori 2114 Broadway Bellingham, WA 98225	NONE	TAX EX	Educational-School	50
--	------	--------	--------------------	----

Greenpeace Fund 702 H St. NW #300 Washington, DC 20001	NONE	TAX EX	Environmental Advocacy	50
--	------	--------	------------------------	----

Habitat for Humanity Whatcom County 1825 Cornwall Ave. Bellingham, WA 98225	NONE	TAX EX	Housing Assistance	50
--	------	--------	--------------------	----

Washington Trails Association 705 Second Ave, Ste 300 Seattle, WA 98104	NONE	TAX EX	Land Conservation	75
---	------	--------	-------------------	----

Wild Whatcom PO Box 4457 Bellingham, WA 98227-4457	NONE	TAX EX	Nature Education	30
--	------	--------	------------------	----

Domestic Violence & Sexual Assault Center	NONE	TAX EX	Social Services & Human Rights	50
--	------	--------	-----------------------------------	----

TOTAL **\$ 3,290.**

Ciel Foundation
Tax ID-83-0310522
1727 Mt. Baker Highway
Bellingham, WA. 98226
360-676-2300

April 26th, 2018

IRS
Attn: EO Determination Letters
Stop 31
PO Box 12192
Covington, KY 41012

Dear IRS Staff,

Enclosed are form 8940 materials and our check for the \$400 fee.

We are making the request to reclassify Ciel Foundation's status from a private foundation to a private operating foundation. We use a calendar year and cash accounting method.

Enclosed are documents to support this reclassification:

Form 8940

Form 1023 Part X

Form PF-990 Part XIV for 2017

Copy of original document reference of Private Foundation status for Ciel Foundation

A written description and analysis of Ciel Foundation's charitable activities 2014-2017

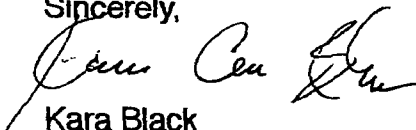
A copy of all of the above

\$400 fee

We will be filing the complete form PF-990 for 2017, completed assuming the operating foundation status, and attaching a copy of this 8940 application, by the May 15th deadline. I will note on the PF-990 that the application has been submitted, but we have not yet received a letter of determination.

Richard Black is an additional Trustee (SS#464-34-0077); PO Box 208, Moose, WY 83012, 307-690-6442, rblack@ecrm.com—included in this letter per form 8940 instructions.

Sincerely,



Kara Black
Trustee & Administrator
SS#361-64-9417
kb@treefrognight.com

Use the instructions to complete this form. A User Fee must be attached to this form, if required. For user fee information or additional help, visit our website at www.irs.gov/eo or call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. If the required information and documents are not submitted with payment of the appropriate user fee, the form may be returned to you.

Part I Identification of Organization

1a Full Name of Organization

CIEL FOUNDATION

b Address (number, street and room/suite) If a P.O. Box, see instructions.

1727 Mt. Baker Highway

c City

Bellingham

d State

WA

e Zip Code + 4

98226

2 Employer Identification Number

83-0310522

3 Month Tax Year
Ends (MM)

12

4 Person to Contact if More Information is Needed

Kara Black

5 Contact Telephone Number

360 676-2300

6 Fax Number (optional)

7 User Fee Submitted

\$400

Part II Type of Request

8 Please select the item(s) below that best describe your request. Using an attachment, provide a detailed explanation of your request. Be sure to include the organization's name and EIN on each additional sheet.

- a ☐ Advance approval of certain set-asides described in section 4942(g)(2)
- b ☐ Advance approval of voter registration activities described in section 4945(f)
- c ☐ Advance approval of scholarship procedures described in section 4945(g)
- d ☐ Exemption from Form 990 filing requirements
- e ☐ Advance approval that a potential grant or contribution constitutes an "unusual grant"
- f ☐ Change in Type (or initial determination of Type) of a section 509(a)(3) organization
- g ☒ Reclassification of foundation status, including a voluntary request from a public charity for private foundation status
Private foundation to private operating foundation
- h ☐ Termination of private foundation status under section 507(b)(1)(B)—advance ruling request
- i ☐ Termination of private foundation status under section 507(b)(1)(B)—60-month period ended

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

Please
Sign
Here

(Signature of Officer, Director, Trustee or other authorized official)

KARA BLACK

(Type or print name of signer)

Trustee & Administrator

(Type or print title or authority of signer)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37756H

Form 8940 (Rev. 6-2011)



Part X Public Charity Status (Continued)

- e** 509(a)(4) – an organization organized and operated exclusively for testing for public safety. ☐
- f** 509(a)(1) and 170(b)(1)(A)(iv) – an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g** 509(a)(1) and 170(b)(1)(A)(ix) – an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university. ☐
- h** 509(a)(1) and 170(b)(1)(A)(vi) – an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☐
- i** 509(a)(2) – an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- j** A publicly supported organization, but unsure if it is described in 5h or 5i. You would like the IRS to decide the correct status. ☐

6 If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.

- a** (i) Enter 2% of line 8, column (e) on Part IX-A Statement of Revenues and Expenses N/A
- (ii) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.
- b** (i) For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each disqualified person. If the answer is "None," state this.
- (ii) For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," state this.

7 Did you receive any unusual grants during any of the years shown on Part IX-A Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No N/A

Part XI User Fee Information and Signature

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid: _____

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here

Jan A. Hart
(Signature of Officer, Director, Trustee, or other
authorized official)

Kara Black
(Type or print name of signer)

Trustee & Administrator
(Type or print title or authority of signer)

April 25, 2018
(Date)

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**Year End:
(Whole dollars)

Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach an itemized list)	4
5	Corporate stocks (attach an itemized list)	5
6	Loans receivable (attach an itemized list)	6
7	Other investments (attach an itemized list)	7
8	Depreciable and depletable assets (attach an itemized list)	8
9	Land	9
10	Other assets (attach an itemized list)	10
11	Total Assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc. payable	13
14	Mortgages and notes payable (attach an itemized list)	14
15	Other liabilities (attach an itemized list)	15
16	Total Liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a private operating foundation. See instructions.

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☒ Yes ☐ No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. *See Attachment* ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☒ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. *See Attachments* ☒ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? *N/A* ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

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

See statement 10, No determination letter. Form 9940 submitted.

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, enter the date of the ruling**b** Check box to indicate whether the foundation is a private operating foundation described in section ☒ 4942(b)(3) or ☐ 4942(b)(5) *just***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) 2017	(b) 2016	(c) 2015	(d) 2014		
11,6040.15	25,668.92	25,826.11	26,894	90,065.18	
9,894.13	21,818.58	21,982.79	22,859.90	76,555.40	
25,218.99	26,744.31	27,420.25	27,032	106,415.55	
3,290	3,945	3,920	4,050	15,205	
21,928.99	22,799.31	23,500.25	23,982	91,210.55	
18,262.54	17,112.61	17,241.41	17,929.33	70,545.89	

b 85% of line 2a**c** Qualifying distributions from Part XII, line 4 for each year listed**d** Amounts included in line 2c not used directly for active conduct of exempt activities**e** Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c**3** Complete 3a, b, or c for the alternative test relied upon:**a** "Assets" alternative test—enter:

(1) Value of all assets

(2) Value of assets qualifying under section 4942(b)(3)(B)(i)

b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed**c** "Support" alternative test—enter:

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(b)(3)(B)(iii)

(3) Largest amount of support from an exempt organization

(4) 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).)**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:**b** The form in which applications should be submitted and information and materials they should include:**c** Any submission deadlines:**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Date: **MAR 06 1995**

CIEL FOUNDATION
C/O RICHARD B BLACK
P O BOX 208
MOOSE, WY 83012

Employer Identification Number:
83-0310522
Case Number:
755013011
Contact Person:
ANNETTE SMITH
Contact Telephone Number:
(214) 767-6023
Accounting Period Ending:
December 31
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that, as indicated in your application, you are a private foundation within the meaning of section 509(a) of the Code. In this letter we are not determining whether you are an operating foundation as defined in section 4942(j)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). However, since you are a private foundation, you are subject to excise taxes under Chapter 42 of the Code. You also may be subject to other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other

-2-

CIEL FOUNDATION

participation in fundraising activities for charity.

You are required to file Form 990-PF, Return of Private Foundation or Section 4347(a)(1) Trust Treated as a Private Foundation. Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

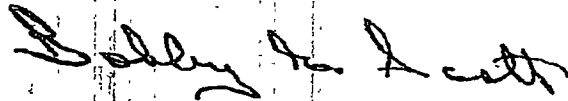
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Bobby E. Scott
District Director

Description and Analysis of Ciel Foundation's Charitable Activities 2014-2017

Ciel Foundation's Skywood Food Forest: Summary & Charitable Analysis

The Ciel Foundation's mission is to transform and maintain an acre of land into a educational, demonstration working food forest, based on the principles of permaculture, a method of sustainable agricultural systems modeled after natural ecosystems. The Foundation uses its Food Forest as a teaching and learning resource for individuals and various groups (from school children to adults) both in its development and maintenance, with the bulk of the food produced being donated to meet the needs of the wider community through such avenues as schools, gleaning organizations, and foodbanks. The Food Forest provides volunteer and field trip opportunities for those interested in learning about permaculture or sustainable gardening in general in the Northwesten USA. The Foundation also hopes that the demonstration Food Forest will positively influence the wider development of sustainable agriculture in our region.

Skywood Food Forest meets the IRS definition of an exempt 501(c)3 activity in three ways: primarily because it is educational, but also because it furthers the science of agriculture and is charitable in donating food it produces.

Distributions to Skywood Food Forest have been detailed item by item on each of Ciel's PF-990 tax returns from 2014 forward. Expenses range from plants & seed to soil & soil amendments to tools to small equipment to marketing materials to professional consultants to labor assistance to land rental & utilities. Over 85% of the total Foundation's distributions each year have gone towards direct expenses of the Food Forest project.

As Ciel is actively conducting its own program (since 2014), utilizing over 85% percent of its annual distributions to do so, the Ciel Foundation qualifies for reclassification as an operating foundation.

2014 Ciel Skywood Activities

In 2014 intensive preparation began on our one acre parcel of land with the goals to: 1. Transform the area into a permaculturally-based food forest to produce food to donate to local charities and 2. Serve an educational function in the wider community. The functional food growing area was increased dramatically as weed fabric was removed from over 8000 sq. ft. of land, subsequently planted with cover crops to increase soil fertility and workability. The food growing capacity inside the greenhouse was increased by nearly 70% with the addition of more raised beds. Outside, a hugelkultur mound nearly 150' long was begun for spring planting. The first donation of produce was delivered to the Bellingham Food Bank. Plant varieties were researched, selected and purchased for the multiple functions the area will require, e.g. wind break, fruit and nut

(over)

production, soil enrichment and stabilization, ground cover, and wildlife attraction, including birds and insects.

Educationally, the project served as the locale for a tour and work opportunity for a local high school, Explorations Academy, and the site for a workshop on trees and invasive species for a Permaculture Design Course. Additionally, tours of the Food Forest were given to more than 50 visitors to the property.

2015 Ciel Skywood Activities

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.

2016 Ciel Skywood Activities

We continued to make progress on many fronts in 2016. We rebuilt the greenhouse after the cover blew off in Jan., which allowed us to expand access to allow for improved flow-through ventilation. We also fenced in a nursery area to protect young plants from herbivores. The hugelkultur was extended and many more plants were introduced. We finished the topographic mapping of the site and began constructing a series of berms and swales to trap and direct water for use during the drier months of the growing season. Additionally, we initiated a project to construct a visual, wind and noise screen composed of native evergreens and nut-bearing trees, as well as nitrogen fixers.

We gave many tours in 2016 and hosted a series of workshops with students from the Bellingham Unitarian Fellowship, helping to educate them in land stewardship, permaculture, mason bees and basic gardening techniques. We continued our work with Bruce Horowitz, working to increase our knowledge of permaculture. Ciel received

its first small grant from the Bellingham Community Food Coop Farm Fund, with the goal of fencing in a larger portion of the site.

A productive growing season allowed us to donate healthy, organic food once again to the Bellingham Food Bank, increasing both the variety and quantity donated over the previous year.

2017 Ciel Skywood Activities

2017 was marked by continuing success in three main areas: expanding and improving the developing forest garden and infrastructure, participating in education for the wider community, and producing food for donation to the Bellingham Food Bank.

With the assistance of a small grant from the Bellingham Food Cooperative, we fenced in nearly 30,000 sq. ft. to protect the plants from herbivore pressure. We began work on 3 gates; a service gate, a formal entry gate, and a gate connecting the food forest with the neighbors' property to promote good will and allow ease of access. These will be completed in 2018. Additionally, plantings were made in parts of this area, increasing both the diversity and inherent resilience of the site and the active growing area substantially.

We gave over 40 tours of the site which included tours for a Bellingham Unitarian Fellowship middle school group and a group of interns from Growing Alliances, a Bellingham non-profit. We were chosen as a tour site for Sustainable Connections Garden and Landscape tour in June which involved well over 150 people. Additionally, we served as the lunch stop for tour guests on the group tour for that event. Several individual tours directly involved individuals working on permaculture projects in Whatcom County.

Despite a very hot and dry summer, over 300 pounds of food was donated to the Bellingham Food Bank. The organic produce donated included strawberries, blueberries, raspberries, tomatoes, garlic, figs, peas, pears, peaches, peppers, eggplant, and squash.

FEDERAL STATEMENTS 2017

CIEL FOUNDATION 83-0310522

STATEMENT 11

FORM 990-PF, PART XV LINE 3A

DIRECT OPERATING & ADMINISTRATIVE EXPENSES

SEE FOLLOWING FIVE PAGES

Transaction Detail For: Checking-Ciel--Admin & feesc

All Dates, Any Type, Any Status

Scheduled	Split	Date	Check #	Payee	Category	Amount	Balance
1/3/2018				Kara Black	Business Expenses:Professional Labor (not house)	-955.00	-1,583.99
1/3/2018				Kara Black	Business Expenses:Professional Labor (not house)	-270.00	-628.99
11/15/2017				Wells Fargo wire fee	Business Expenses:Misc. Expense (Business)	-15.00	-358.99
5/10/2017				Wells Fargo wire fee	Business Expenses:Misc. Expense (Business)	-15.00	-343.99
5/10/2017				irs	Taxes:Federal Tax	-328.99	-328.99

Total Account Inflows: \$0.00

Total Account Outflows: -\$1,583.99

Net Account Total: -\$1,583.99

Transaction Detail For: Credit Card - Ciel

All Dates, Any Type, Any Status

Scheduled	Split	Date	Payee	Category	Amount	Balance	Memo/Notes
1/4/2018			WW Grainger	Home:Lawn & Garden	-282.46	-3,999.18	
1/4/2018			Hardware Sales	Home:Lawn & Garden	-260.85	-3,716.72	
1/4/2018			WFC	Home:Lawn & Garden	-371.13	-3,455.87	
1/4/2018			Recycling & Disposal Service	Home:Lawn & Garden	-9.83	-3,084.74	
1/4/2018			Amazon	Home:Lawn & Garden	-144.76	-3,074.91	
1/4/2018			Builders Alliance	Home:Lawn & Garden	-471.59	-2,930.15	
1/4/2018			Lowe's	Home:Lawn & Garden	-72.94	-2,458.56	
1/4/2018			Hardware Sales	Home:Lawn & Garden	-261.72	-2,385.62	
1/4/2018			builder's alliance	Home:Lawn & Garden	-77.85	-2,123.90	
9/6/2017			Lowe's	Home:Lawn & Garden	-4.11	-2,046.05	
9/6/2017			Lowe's	Home:Lawn & Garden	-34.07	-2,041.94	
8/9/2017			terra organica	Home:Lawn & Garden	-9.77	-2,007.87	
8/9/2017			Office Max	Uncategorized	-30.43	-1,998.10	
8/9/2017			Lowe's	Home:Lawn & Garden	-8.67	-1,967.67	
8/9/2017			Lowe's	Home:Lawn & Garden	-97.74	-1,959.00	
7/17/2017			applied digital imaging	Home:Lawn & Garden	-9.51	-1,861.26	
7/17/2017			Hardware Sales	Home:Lawn & Garden	-27.16	-1,851.75	
7/17/2017			applied digital imaging	Home:Lawn & Garden	-32.34	-1,824.59	
7/17/2017			Lowe's	Home:Lawn & Garden	-60.81	-1,792.25	
7/17/2017			Walgreens	Home:Lawn & Garden	-13.12	-1,731.44	
7/17/2017			Lowe's	Home:Lawn & Garden	-57.77	-1,718.32	
7/17/2017			Joe's Garden	Home:Lawn & Garden	-25.24	-1,660.55	
6/11/2017			Lowe's	Home:Lawn & Garden	-40.02	-1,635.31	
6/11/2017			WFC	Home:Lawn & Garden	-173.91	-1,595.29	
6/11/2017			Kmart	Home:Lawn & Garden	-14.32	-1,421.38	
6/11/2017			WFC	Home:Lawn & Garden	-165.46	-1,407.06	
6/11/2017			terrebonne ltd	Home:Lawn & Garden	-195.32	-1,241.60	tools
6/11/2017			Lowe's	Home:Lawn & Garden	-9.52	-1,046.28	
6/11/2017			Northstar Stone	Home:Lawn & Garden	-166.20	-1,036.76	
5/10/2017			builder's alliance	Home:Lawn & Garden	-97.49	-870.56	
5/10/2017			builder's alliance	Home:Lawn & Garden	-29.82	-773.07	
5/10/2017			Hardware Sales	Home:Lawn & Garden	-89.09	-743.25	

Page 19 of 26

4/6/2017	Burnt Ridge Orchards	Home Lawn & Garden	-84.25	-654.16
4/6/2017	Hardware Sales	Home Lawn & Garden	-36.40	-569.91
4/6/2017	WFC	Home Lawn & Garden	-393.43	-533.51
4/6/2017	Lowe's	Home Lawn & Garden	-23.95	-140.08
4/6/2017	Haggen	Home Lawn & Garden	-12.90	-116.13
				compost tea
4/6/2017	Clarks Feed & Seed	Home Lawn & Garden	-28.23	-103.23
3/22/2017	WFC	Home Lawn & Garden	-75.00	-75.00

Total Account Inflows: \$0.00

Total Account Outflows: -\$3,999.18

Net Account Total: -\$3,999.18

Transaction Detail For: Checking -- Ciel

All Dates, Any Type, Any Status

Scheduled	Split	Date	Payee	Category	Amount	Balance	Memo/Notes	FI Notes
4/5/2017			Bruce Horowitz	Home: Professional Labor	-187.50	-187.50		
4/5/2017			Bruce Horowitz	Home: Professional Labor	-262.50	-450.00		
4/5/2017			Bruce Horowitz	Home: Professional Labor	-506.25	-956.25		
4/5/2017			Cedar Tree LLC	Business Expenses Rent	-725.00	-1,681.25	1/2 of check applied to 2016	
5/10/2017			Kurt Yandell	Home: Professional Labor	-1,200.00	-2,881.25		
6/11/2017			Bruce Horowitz	Home: Professional Labor	-137.50	-3,018.75		
6/11/2017			Bruce Horowitz	Home: Professional Labor	-137.50	-3,156.25		
6/11/2017			Bruce Horowitz	Home: Professional Labor	-150.00	-3,306.25		
6/11/2017			Shane Scott Black	Home: Maintenance labor	-240.00	-3,546.25		
6/11/2017			Shane Scott Black	Home: Maintenance labor	-50.00	-3,596.25		
6/11/2017			Pat Reneau	Home: Maintenance labor	-60.00	-3,656.25		
6/11/2017			ollie Smith	Home: Maintenance labor	-84.00	-3,740.25		
7/3/2017			Kurt Yandell	Home: Professional Labor	-1,200.00	-4,940.25		
7/3/2017			Kurt Yandell	Home: Professional Labor	-1,100.00	-6,040.25		
7/3/2017			Phaedra Nielson	Home: Maintenance labor	-20.00	-6,060.25		
7/3/2017			Shane Scott Black	Home: Maintenance labor	-135.00	-6,195.25		
8/9/2017			Bruce Horowitz	Home: Professional Labor	-150.00	-6,345.25		
8/9/2017			Bruce Horowitz	Home: Professional Labor	-287.50	-6,632.75		
8/9/2017			Bruce Horowitz	Home: Professional Labor	-125.00	-6,757.75		
8/9/2017			Phaedra Nielson	Home: Maintenance labor	-35.00	-6,792.75		
8/9/2017			Phaedra Nielson	Home: Maintenance labor	-25.00	-6,817.75		
8/9/2017			Phaedra Nielson	Home: Maintenance labor	-7.50	-6,825.25		
8/9/2017			Phaedra Nielson	Home: Maintenance labor	-30.00	-6,855.25		
8/9/2017			Kurt Yandell	Home: Professional Labor	-2,000.00	-8,855.25		
9/6/2017			Phaedra Nielson	Home: Maintenance labor	-91.50	-8,946.75	4 checks	
9/6/2017			Shane Scott Black	Home: Maintenance labor	-83.00	-9,029.75		
10/11/2017			Phaedra Nielson	Home: Maintenance labor	-10.00	-9,039.75		
11/15/2017			Bruce Horowitz	Home: Professional Labor	-125.00	-9,164.75		
11/15/2017			Kurt Yandell	Home: Professional Labor	-2,500.00	-11,664.75		
1/3/2018			Anna Striek	Home: Maintenance labor	-135.00	-11,799.75		

1/3/2018	Kurt Yandell	Home:Professional Labor	-4,000.00	-15,799.75	2 checks
1/3/2018	Kurt Yandell	Business Expenses Travel (Business)	-131.07	-15,930.82	mileage
1/3/2018	Shane Scott Black	Home:Maintenance labor	-140.00	-16,070.82	2 checks
1/3/2018	Bruce Horowitz	Home:Professional Labor	-197.86	-16,268.68	
1/3/2018	Bruce Horowitz	Home:Professional Labor	-77.14	-16,345.82	
Total Account Inflows: \$0.00					
Total Account Outflows: -\$16,345.82					
Net Account Total: -\$16,345.82					