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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
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	10,642.54	12,834.81	12,834.81
	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 ▶ Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule) <i>stmt. #4 (p. 11)</i>	451,224.26	447,525.67	551,438.65
	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)			564,273.46
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds	461,866.80	460,360.48	
	29 Total net assets or fund balances (see instructions)	461,866.80	460,360.48	
	30 Total liabilities and net assets/fund balances (see instructions)	461,866.80	460,360.48	

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 29 (must agree with end-of-year figure reported on prior year's return)		1 461,866.80
2 Enter amount from Part I, line 27a		2 50.58
3 Other increases not included in line 2 (itemize) ▶ <i>Prior period adjustment</i>		3 -1,556.90
4 Add lines 1, 2, and 3		4 460,360.48
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 29		6 460,360.48

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. See Stmt. #5 (p.11)			
c.			
d.			
e.			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a.			
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	14,430.07
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	2,963.85

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))
2018	28,027.01	542,800.01	.0516341
2017	25,218.99	547,876.28	.0460305
2016	26,415.00	513,378.48	.0514539
2015	27,420	517,242	.0530119
2014	26,811.00	537,878.00	.0498459

2 Total of line 1, column (d)	2	.25197634
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	.0503953
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	543,862.49
5 Multiply line 4 by line 3	5	27,408.11
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	257.38
7 Add lines 5 and 6	7	27,665.49
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	26,393.73

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: <u>Stmnt. #6 (p. 12)</u> (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	<u>514.76</u>
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	<u>0</u>
3	Add lines 1 and 2	3	<u>514.76</u>
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	<u>0</u>
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	<u>514.76</u>
6	Credits/Payments:		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	<u>N/A</u>
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	<u>0</u>
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	<u>0</u>
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	<u>514.76</u>
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	<u>0</u>
11	Enter the amount of line 10 to be: Credited to 2020 estimated tax <u>0</u> Refunded	11	<u>0</u>

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"/>
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition		<input checked="" type="checkbox"/>
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.		
1c 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. <u>\$ 0</u> (2) On foundation managers. <u>\$ 0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <u>\$ 0</u>		
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"/>
4b If "Yes," has it filed a tax return on Form 990-T for this year?		<u>N/A</u>
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		<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. <u>Washington</u>		
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 <i>General Instruction G</i> ? If "No," attach explanation <u>Stmnt. #7 (p. 14)</u>		<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 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV <u>Stmnt. #6 (p. 12)</u>	<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, Foundation Manager</u> Telephone no. ▶ <u>360-676-2300</u> Located at ▶ <u>1727 Mt. Baker Hwy., Bellingham, WA</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 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	✓
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>		

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

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

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input 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 2019?	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 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <u>N/A</u>	2b	
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 2019 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.) <u>N/A</u>	3b	
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 2019?	4b	✓

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

	Yes	No
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))?	<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	N/A	
Organizations relying on a current notice regarding disaster assistance, check here	N/A	<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?	N/A	<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?		
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?	N/A	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

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
Kara Ciel Black 1727 Mt. Baker Hwy. Bellingham, WA 98226	Trustee & 5.0 Manager	\$1255/yr	0	0
Richard Black PO Box 208 Moose, WA 98012	Trustee .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

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	SKYWOOD DEMONSTRATION FOOD FOREST Stmts. #1, #8 (p. 14)	\$21,591.58
2	CONTRIBUTIONS Stmt. #9 (p. 15)	\$3,420
3	PROGRAM MANAGEMENT Stmts. #1, #2 (p. 10), 3# (p. 10)	\$1,412.15
4		

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

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

Amount

1	N/A	
2		
All other program-related investments. See instructions.		
3		
Total. Add lines 1 through 3		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 525,471.27
b	Average of monthly cash balances	1b 26,673.40
c	Fair market value of all other assets (see instructions)	1c
d	Total (add lines 1a, b, and c)	1d 552,144.67
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e
2	Acquisition indebtedness applicable to line 1 assets	2
3	Subtract line 2 from line 1d	3 552,144.67
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4 8,282.18
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5 543,862.49
6	Minimum investment return. Enter 5% of line 5	6 27,193.12

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 2019 from Part VI, line 5	2a
b	Income tax for 2019 (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
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 26,393.73
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 N/A
b	Cash distribution test (attach the required schedule)	3b N/A
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4 26,393.73
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	5 257.38
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6 26,136.35

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 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2019:				
a From 2014				
b From 2015				
c From 2016				
d From 2017				
e From 2018				
f Total of lines 3a through e				
4 Qualifying distributions for 2019 from Part XII, line 4: ▶ \$				
a Applied to 2018, 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 2019 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2019 (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 2018. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				
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 2014 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2015				
b Excess from 2016				
c Excess from 2017				
d Excess from 2018				
e Excess from 2019				

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 2019, enter the date of the ruling **Oct 19, 2018** Stmt. # **6(p12)**

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

	Prior 3 years				(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	14,272.72	12,877.51	13,817.75	25,668.92	66,636.90
b 85% of line 2a	12,131.81	10,945.88	11,745.09	21,818.58	56,641.36
c Qualifying distributions from Part XII, line 4, for each year listed	26,393.73	28,169.16	25,218.99	26,744.31	106,526.19
d Amounts included in line 2c not used directly for active conduct of exempt activities	3,420.00	3,740.00	3,290.00	3,945.00	14,395.00
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	22,973.73	24,429.16	21,928.99	22,799.31	92,131.19
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets	1				1
(2) Value of assets qualifying under section 4942(f)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed	18,129.75	18,093.33	18,262.54	17,112.61	71,597.23
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(f)(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				
Management + Accounting Kara Black 1727 Mt. Baker Hwy Bellingham, WA 98226	Trustee Administrator of Liel Foundation		Stmnt. #1 for detail	\$1,255.00
Grants + Gifts			Stmnt. #9 (p.15) for detail	\$3,420
Program Expenses for Skywood Demonstration Food Forest			Stmnts. #1, #8 (p.14) for detail	\$21,591.58
Federal Taxes			Stmnts #1, #3 (p.10) for detail	\$142.15
Total				3a \$26,408.73
b Approved for future payment				
N/A				
Total				3b

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		
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	21,596.90		
5 Net rental income or (loss) from real estate:			1			
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	14,430.07		
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory						
11 Other revenue: a						
b						
c						
d						
e						
12 Subtotal. Add columns (b), (d), and (e)				36,026.97		
13 Total. Add line 12, columns (b), (d), and (e)				13 36,026.97		

(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

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

<p>1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?</p> <p>a Transfers from the reporting foundation to a noncharitable exempt organization of:</p> <p>(1) Cash</p> <p>(2) Other assets</p> <p>b Other transactions:</p> <p>(1) Sales of assets to a noncharitable exempt organization</p> <p>(2) Purchases of assets from a noncharitable exempt organization</p> <p>(3) Rental of facilities, equipment, or other assets</p> <p>(4) Reimbursement arrangements</p> <p>(5) Loans or loan guarantees</p> <p>(6) Performance of services or membership or fundraising solicitations</p> <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p>d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">(a) Line no.</th> <th style="text-align: left;">(b) Amount involved</th> <th style="text-align: left;">(c) Name of noncharitable exempt organization</th> <th style="text-align: left;">(d) Description of transfers, transactions, and sharing arrangements</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td>N/A</td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements																			N/A																																										<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="font-size: small;">Yes</th> <th style="font-size: small;">No</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> <tr> <td>1a(1)</td> <td>✓</td> </tr> <tr> <td>1a(2)</td> <td>✓</td> </tr> <tr> <td>1b(1)</td> <td>✓</td> </tr> <tr> <td>1b(2)</td> <td>✓</td> </tr> <tr> <td>1b(3)</td> <td>✓</td> </tr> <tr> <td>1b(4)</td> <td>✓</td> </tr> <tr> <td>1b(5)</td> <td>✓</td> </tr> <tr> <td>1b(6)</td> <td>✓</td> </tr> <tr> <td>1c</td> <td>✓</td> </tr> </tbody> </table>	Yes	No			1a(1)	✓	1a(2)	✓	1b(1)	✓	1b(2)	✓	1b(3)	✓	1b(4)	✓	1b(5)	✓	1b(6)	✓	1c	✓
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<p>Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p> <p>Signature of officer or trustee: <u>[Signature]</u> Date: <u>15/4/20</u> Title: <u>Trustee/Administrator</u></p>																																																																																							
<p>Paid Preparer Use Only</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Print/Type preparer's name <u>N/A</u></td> <td style="width: 33%;">Preparer's signature</td> <td style="width: 15%;">Date</td> <td style="width: 19%;">Check <input type="checkbox"/> if self-employed PTIN</td> </tr> <tr> <td>Firm's name ▶</td> <td colspan="3">Firm's EIN ▶</td> </tr> <tr> <td>Firm's address ▶</td> <td colspan="3">Phone no</td> </tr> </table>		Print/Type preparer's name <u>N/A</u>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN	Firm's name ▶	Firm's EIN ▶			Firm's address ▶	Phone no																																																																												
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FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

STATEMENT 1 (pp. 1-9)

FORM 990-PF

DIRECT OPERATING AND ADMINISTRATIVE EXPENSIVE

NINE PAGES, INCLUDING THIS PAGE & NEXT BLANK PAGE

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

STATEMENT 2

FORM 990-PF

ACCOUNTING & PROFESSIONAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING.....	<u>\$ 270.</u>		<u>\$ 270.</u>	
BANK FEES.....	<u>\$ 15.</u>		<u>\$ 15.</u>	
INVESTMENT MANAGEMENT FEE..	<u>\$ 5,189.57.</u>		<u>\$ 5,189.57.</u>	
TOTAL	<u>\$ 5,474.57 .</u>	<u>\$ 0.</u>	<u>\$ 5,474.57.</u>	<u>\$ 0.</u>

STATEMENT 3

FORM 990-PF

TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES.....	<u>\$ 146.67</u>	<u>\$ 146.67</u>	<u>\$ 146.67</u>	
EXCISE TAX.....	<u>\$ 142.15.</u>			<u>\$ 142.15.</u>
TOTAL	<u>\$ 288.82</u>	<u>\$ 146.67.</u>	<u>\$ 146.67.</u>	<u>\$ 142.15.</u>

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

STATEMENT 4

FORM 990-PF

BOOK VALUE

Dec 31, 2018 INVESTMENT BOOK VALUE

STOCKS & ETP	\$ 288, 811.80.
MUTUAL FUNDS	\$ 130,152.27.
MONEY MARKET	<u>\$ 28,561.6.</u>
TOTAL	<u>\$447,525.67</u>

STATEMENT 5

FORM 990-PF

CAPITAL GAINS AND LOSSES FOR TAX INVESTMENT INCOME

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
1	Aberdeen Asia pacific Income FD COM	PURCHASED	12/28/18	02/25/19
2	Fidelity Short Term Treasury Bond	PURCHASED	04/17/19	09/24/19
3	Nuveen Credit Strategies Income Fund	PURCHASED	Var .2018	Var. 2019
4	Western Asset HI Incopport HIO	PURCHASED	12/28/18	02/25/19
5	Aberdeen Asia pacific Income FD COM	PURCHASED	02/26/14	02/25/19
6	Fidelity Short Term Treasury Bond	PURCHASED	Var .2017	Var. 2019
7	Nuveen Taxable Municip Incm. FD COM	PURCHASED	Var. 2014	04/17/19
8	Nuveen Taxable Municip Incm. FD COM Tende	PURCHASED	Var. 2014/16	02/19/20
9	Ishares Core S&P 500 ETF, IVV	PURCHASED	09/22/11	09/24/19

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	GROSS	DEPREC	COST	GAIN	FMV	ADJ. BASIS	EXCESS	GAIN
<u>ITEM</u>	<u>SALES</u>	<u>ALLOWED</u>	<u>BASIS</u>	<u>(LOSS)</u>				<u>(LOSS)</u>
1	8,477.38.		7,712.51.	764.87				764.87.
2.	19,862.83.		19,604.75.	258.08.				258.08.
3	58,559.95.		58,339.29.	220.66.				220.66.
4.	19,239.79.		17,519.55.	1720.24.				1,720.24.
5.	14,835.41.		17,070.66.	-2,235.25.				-2,235.25.
6.	25,137.17.		24,951.70.	185.47.				185.47.
7.	34,845.36.		31,820.29.	3,025.07.				3,025.07.
8.	42,873.67.		38,838.84.	4,034.83.				4,034.83.
9.	10,390.93.		3,979.85.	6,411.08.				6,411.08.

TOTAL: \$ 14,385.05.

STATEMENT 6

FORM 990-PF

On following page is letter of determination from the IRS of approval of Ciel Foundation's operating foundation status.

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

STATEMENT 7

FORM 990-PF

COPIES OF FORM 990-PF TO STATE OFFICIALS

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

STATEMENT 8

FORM 990-PF

CIEL FOUNDATION DIRECT CHARITABLE ACTIVITY DESCRIPTION

Permaculture Education & Food Donation Activity

We continued to expand our production capabilities in 2019, planting many new species and varieties in the food forest that will greatly increase both the yield and resilience over time. A major focus this year was planting annuals to attract and support native pollinators. A major consideration is placement in microhabitats that will foster their growth and introducing a range of plants to feed pollinators through a longer part of the calendar year. Through the years, we've greatly expanded the capacity for mason bees and leaf-cutter bees, both excellent native pollinators for this area.

As has been the case over the last five years, we made multiple donations to the Bellingham Food Bank, supporting their efforts to provide nutritious food to the local community. We were also able to give numerous educational tours to many different people, including a large group of scientists interested in permaculture who gathered from multiple states. We also presented an introduction to permaculture at a local church, the Bellingham Unitarian Fellowship, and offered a introductory permaculture classes at their auction.

We participated in the inaugural Global Earth Repair conference in Pt. Townsend, WA in May and uploaded a lot of new information on water management in the landscape. Later in the fall, we did some planning for a future large scale project to create ponds and swales for water retention on site and researched and purchased a solar-powered pump and solar panels for transporting water to storage vessels for use during the drier, summer months. We began designing and accumulating materials for enabling water collection of rain water from the observation platform constructed in 2019, further adding to its growing list of functions.

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

STATEMENT 9

FORM 990-PF

CIEL FOUNDATION GIFTS TO CHARITABLE ORGANIZATIONS PAID DURING 2019

None of the following organizations have an unallowed donor relationship; all are tax exempt; all have charitable purposes according to the charitable definitions of the IRS

Organization Name and Address

Amount Given

American Red Cross

\$50

PO Box 37839

Boone, IA 50037-0839

The Nature Conservancy

\$50

4245 North Fairfax Drive, Suite 100

Arlington, Virginia 22203-1606

PO Box 6015

Albert Lea, MN 56007

International Rescue Committee

\$50

P.O. Box 6068, Albert Lea, MN 56007-9847

100 S King St # 570

Seattle, WA 98104

Bellingham Unitarian Fellowship

\$1,120

1207 Ellsworth

Bellingham, WA 98225

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

Community to Community \$700

c/o Food First Institute for Food and Development Policy

398 60th St, Oakland, CA 94618

Nooksack Salmon Enhancement Association \$50

3057 E. Bakerview Road

Bellingham, WA 98226

REsources \$50

2309 Meridian

Bellingham, WA 98226

Fund for Antioch College \$100

One Morgan Place

Yellow Springs, OH 45387

Unitarian Universalist Service Committee \$50

PO Box 808

Newark, NJ 07101

Whatcom County Humane Society \$50

2172 Division St.

Bellingham, WA 98226

Whatcom Alternative Humane Society \$50

PO Box 2321

Bellingham, WA 98227

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

Heifer Project International	\$50
1 World Avenue	
Little Rock, AR 72202	

Humane Farming Association	\$50
PO Box 3577	
San Rafael, CA 94912	

Interfaith Coalition of Whatcom County	\$50
910 14th St.	
Bellingham, WA 98225	

Nature Conservancy of Washington	\$50
74 Wall St.	
Seattle, WA 98121	

Nature Conservancy of Oregon	\$50
821 SE 14th Avenue	
Portland, OR 97214	

ACLU Foundation	\$50
125 Broad Street, 18th Floor	
New York NY 10004	

Whatcom Land Trust	\$50
412 N Commercial St.	
Bellingham, WA 98225	

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

Opportunity Council
1111 Cornwall Avenue
Bellingham, WA 98225

\$50

Animals as Natural Therapy
721 Van Wyck Road
Bellingham, WA 98226

\$50

Kulshan Community Land Trust
1303 Commercial St. Ste 6, Third Floor
Bellingham, WA 98225

\$50

Cedar Tree Montessori
2114 Broadway
Bellingham, WA 98225

\$50

Greenpeace Fund
702 H St. NW #300
Washington, DC 20001

\$50

Habitat for Humanity Whatcom County
1825 Cornwall Ave.
Bellingham, WA 98225

\$50

Wild Whatcom
PO Box 4457
Bellingham, WA 98227-4457

\$50

FEDERAL STATEMENTS 2019

CIEL FOUNDATION 83-0310522

Bellingham Food Bank 1824 Ellis street Bellingham, WA 98225	\$50
DVSAS 1407 Commercial st. Bellingham, WA 98225	\$50
Amnesty International 5 Penn Plaza NY, NY 10001	\$50
Homes Now 432 W Bakerview Rd. Bellingham, WA 98226	\$100
Paddle to Lummi c/o Lummi Nation Service Organization 2665 Kwina Rd. Bellingham, WA 98226	\$150
TOTAL AMOUNT GIVEN	<u>\$3,420</u>