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DLN: 93491136039102

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

2020

Open to Public Inspection

For calendar year 2020, or tax year beginning 07-01-2020, and ending 06-30-2021

Name of foundation
WILLOW CREEK REFUGE & PRESERVE

Number and street (or P.O. box number if mail is not delivered to street address)
76 STONEY POINT RANCH

City or town, state or province, country, and ZIP or foreign postal code
DUBOIS, WY 82513

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) \blacktriangleright \$ 2,012,620

J Accounting method:

☒ Cash

☐ Accrual

☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

A Employer identification number
01-0699262

B Telephone number (see instructions)
(714) 848-8222

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 ☒ if the foundation is **not** required to attach Sch. B

3

Interest on savings and temporary cash investments

4

Dividends and interest from securities

5a

Gross rents

b

Net rental income or (loss)

6a

Net gain or (loss) from sale of assets not on line 10

b

Gross sales price for all assets on line 6a

7

Capital gain net income (from Part IV, line 2)

8

Net short-term capital gain

9

Income modifications

10a

Gross sales less returns and allowances

b

Less: Cost of goods sold

c

Gross profit or (loss) (attach schedule)

11

Other income (attach schedule)

12

Total. Add lines 1 through 11

Operating and Administrative Expenses

13

Compensation of officers, directors, trustees, etc.

14

Other employee salaries and wages

15

Pension plans, employee benefits

16a

Legal fees (attach schedule)

b

Accounting fees (attach schedule)

c

Other professional fees (attach schedule)

17

Interest

18

Taxes (attach schedule) (see instructions)

19

Depreciation (attach schedule) and depletion

20

Occupancy

21

Travel, conferences, and meetings

22

Printing and publications

23

Other expenses (attach schedule)

24

Total operating and administrative expenses.
Add lines 13 through 23

25

Contributions, gifts, grants paid

26

Total expenses and disbursements. Add lines 24 and 25

27

Subtract line 26 from line 12:

a

Excess of revenue over expenses and disbursements

b

Net investment income (if negative, enter -0-)

c

Adjusted net income (if negative, enter -0-)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

Form 990-PF (2020)

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	60,877	87,072	87,072
	2 Savings and temporary cash investments	203,348	203,720	203,720
	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) ▶ _____ 203,455 Less: allowance for doubtful accounts ▶ _____ 0	235,938	203,455	203,455
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)			
	14 Land, buildings, and equipment: basis ▶ _____ 2,161,754 Less: accumulated depreciation (attach schedule) ▶ _____ 643,381	1,551,589	1,518,373	1,518,373
15 Other assets (describe ▶ _____)				
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	2,051,752	2,012,620	2,012,620	
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 ▶ _____)	323	579	
	23 Total liabilities (add lines 17 through 22)	323	579	
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	0	0	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	2,051,429	2,012,041	
	29 Total net assets or fund balances (see instructions)	2,051,429	2,012,041	
30 Total liabilities and net assets/fund balances (see instructions) .	2,051,752	2,012,620		

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	2,051,429
2 Enter amount from Part I, line 27a	2	-39,388
3 Other increases not included in line 2 (itemize) ▶ _____	3	0
4 Add lines 1, 2, and 3	4	2,012,041
5 Decreases not included in line 2 (itemize) ▶ _____	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .	6	2,012,041

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

2 Capital gain net income or (net capital loss) $\left\{ \begin{array}{l} \text{If gain, also enter in Part I, line 7} \\ \text{If (loss), enter -0- in Part I, line 7} \end{array} \right\}$	2	
	3	
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		

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**SECTION 4940(e) REPEALED ON DECEMBER 20, 2019 - DO NOT COMPLETE**

1 Reserved			
(a) Reserved	(b) Reserved	(c) Reserved	(d) Reserved
2 Reserved			2
3 Reserved.			3
4 Reserved			4
5 Reserved			5
6 Reserved			6
7 Reserved			7
8 Reserved ,			8

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	Reserved.	1	233
c	All other domestic foundations enter 1.39% 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	233
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	233
6	Credits/Payments:		
a	2020 estimated tax payments and 2019 overpayment credited to 2020	6a	0
b	Exempt foreign organizations—tax withheld at source	6b	0
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
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	233
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid .	10	
11	Enter the amount of line 10 to be: Credited to 2021 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

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?	1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition). <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b	No
c Did the foundation file Form 1120-POL for this year?	1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="text"/> \$ <u>0</u> (2) On foundation managers. <input type="text"/> \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="text"/> \$ <u>0</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2	No
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? <i>If "Yes," attach a conformed copy of the changes</i>	3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	Yes
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	Yes
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5	No
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?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="text"/> WY		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes
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 2020 or the taxable year beginning in 2020? See the instructions for Part XIV. <i>If "Yes," complete Part XIV</i>	9	Yes
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10	No

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.	11		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u>	13	Yes	
14	The books are in care of ► <u>DAN HIGMAN</u> Telephone no. ► <u>(714) 848-8222</u>			

Located at ► 76 STONEY POINT RANCH DUBOIS WYZIP+4 ► 82513

15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here	<input type="checkbox"/>		
	and enter the amount of tax-exempt interest received or accrued during the year	► 15		
16	At any time during calendar year 2020, 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	Yes	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country ►			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	
	Organizations relying on a current notice regarding disaster assistance check here. ► <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 2020?	1c	No
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 2020, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2020? <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.)	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____		
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 2020 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 2020.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	No
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 2020?	4b	No

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		5b
c	Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>		
	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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	<i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>		
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
	<i>If "Yes" to 6b, file Form 8870.</i>		No
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
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 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, foundation managers and their compensation. See instructions				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DANIEL G HIGMAN PO BOX 398 DUBOIS, WY 82513	PRESIDENT 8.00	0	0	0
LIDIETT HIGMAN PO BOX 398 DUBOIS, WY 82513	VICE PRESIDENT/DIRECTOR 4.00	0	0	0
DAVID HIGMAN PO BOX 398 DUBOIS, WY 82513	SECRETARY/DIRECTOR 4.00	0	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services. ▶		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 OWNERSHIP AND MAINTENANCE OF A WILDLIFE PRESERVE	38,013
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
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	203,537
b	Average of monthly cash balances.	1b	75,899
c	Fair market value of all other assets (see instructions).	1c	219,910
d	Total (add lines 1a, b, and c).	1d	499,346
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	499,346
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	7,490
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	491,856
6	Minimum investment return. Enter 5% of line 5.	6	24,593

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 2020 from Part VI, line 5.	2a	
b	Income tax for 2020. (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	38,088
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	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	38,088
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	38,088

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 2019	(c) 2019	(d) 2020
1 Distributable amount for 2020 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2020:				
a Enter amount for 2019 only.				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2020:				
a From 2015.				
b From 2016.				
c From 2017.				
d From 2018.				
e From 2019.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2020 from Part XII, line 4: ► \$ _____				
a Applied to 2019, 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 2020 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2020. (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 2019. Subtract line 4a from line 2a. Taxable amount—see instructions.				
f Undistributed income for 2021. 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 2015 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2021. Subtract lines 7 and 8 from line 6a.				
10 Analysis of line 9:				
a Excess from 2016.				
b Excess from 2017.				
c Excess from 2018.				
d Excess from 2019.				
e Excess from 2020.				

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 2020, enter the date of the ruling. ▶

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

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

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(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.

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

Tax year	Prior 3 years			(e) Total
(a) 2020	(b) 2019	(c) 2018	(d) 2017	
0	0	8,914	0	8,914
0	0	7,577	0	7,577
38,088	24,210	32,924	64,948	160,170
0	0	0	0	0
38,088	24,210	32,924	64,948	160,170
				0
				0
16,395	67,865	31,211	77,284	192,755
				0
				0
				0
				0

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:

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

<div>Recipient</div> <div>Name and address (home or business)</div>	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
a <i>Paid during the year</i> PHEASANTS FOREVER 1783 BUERLE CIRCLE ST PAUL, MN 55110	N/A		PRESERVATION OF WATERFOWL/BIRDS	75
Total ▶ 3a				75
b <i>Approved for future payment</i>				
Total ▶ 3b				0

Enter gross amounts unless otherwise indicated.

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.)

Form **990-PF** (2020)

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

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?			Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of:				
(1) Cash.		1a(1)		No
(2) Other assets.		1a(2)		No
b Other transactions:				
(1) Sales of assets to a noncharitable exempt organization.		1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.		1b(2)		No
(3) Rental of facilities, equipment, or other assets.		1b(3)		No
(4) Reimbursement arrangements.		1b(4)		No
(5) Loans or loan guarantees.		1b(5)		No
(6) Performance of services or membership or fundraising solicitations.		1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.		1c		No
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.				

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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.		
	*****	2022-05-13	*****
	_____ Signature of officer or trustee	_____ Date	_____ Title

May the IRS discuss this return with the preparer shown below
 (see instr.) ☒ **Yes** ☐ **No**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	TINA HENTON		2022-05-13		P00630282
	Firm's name ▶ CLIFTONLARSONALLEN LLP				Firm's EIN ▶ 41-0746749
	Firm's address ▶ 2210 EAST ROUTE 66 GLENDORA, CA 91740				Phone no. (626) 857-7300

TY 2020 Accounting Fees Schedule**Name:** WILLOW CREEK REFUGE & PRESERVE**EIN:** 01-0699262

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEE	2,600	1,300	0	1,300

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2020 Depreciation Schedule

Name: WILLOW CREEK REFUGE & PRESERVE
EIN: 01-0699262

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
TRUCK	2002-08-25	9,932	9,932	SL	5.00000000000000	0	0	0	
FORD F450	2002-11-01	24,334	24,334	SL	5.00000000000000	0	0	0	
TRAILER	2003-01-13	6,800	6,800	SL	5.00000000000000	0	0	0	
IMPLEMENTS	2003-02-09	7,595	7,595	SL	5.00000000000000	0	0	0	
EQUIPMENT	2003-03-03	1,160	1,160	SL	5.00000000000000	0	0	0	
ROTARY BRUSH MOWER	2004-08-20	975	975	SL	5.00000000000000	0	0	0	
ROCK DISK	2004-10-21	11,541	11,541	SL	5.00000000000000	0	0	0	
12' DRILL	2004-10-31	13,776	13,776	SL	5.00000000000000	0	0	0	
8' DRAG	2004-10-31	675	675	SL	5.00000000000000	0	0	0	
HEATER TANKS	2004-11-23	1,617	1,617	SL	5.00000000000000	0	0	0	
PIVOT-IRRIGATES	2005-05-06	9,577	9,577	SL	15.00000000000000	0	0	0	
TRACTOR	2005-05-15	18,500	18,500	SL	5.00000000000000	0	0	0	
6220 TRACTOR (USED)	2006-11-03	41,750	41,750	SL	5.00000000000000	0	0	0	
7 FT BOX SCRAPPER	2006-11-04	2,100	2,100	SL	5.00000000000000	0	0	0	
16 FT COWBOY CORRIGATOR	2007-04-13	4,650	4,650	SL	5.00000000000000	0	0	0	
JOHN DEERE FORK ATTACHMENT	2007-05-01	1,018	1,018	SL	5.00000000000000	0	0	0	
FLOW - 3 BOTTOM	2008-04-15	6,974	6,974	SL	7.00000000000000	0	0	0	
13 FT DRILL	2008-05-16	7,000	7,000	SL	7.00000000000000	0	0	0	
IRRIGATION - 20 ACRES	2007-07-13	7,268	6,299	SL	15.00000000000000	485	0	485	
IRRIGATION RETRO PIVOT	2008-09-30	4,073	3,191	SL	15.00000000000000	272	0	272	

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
BRUSH MOWER	2009-05-12	3,149	3,149	SL	5.00000000000000	0	0	0	
IRRIGATION LINE	2010-06-01	6,916	4,649	SL	15.00000000000000	461	0	461	
FARM IMPLEMENTS	2001-06-06	5,500	5,500	SL	5.00000000000000	0	0	0	
NEW PIVOT 1 OF 2	2011-08-22	44,100	25,970	SL	15.00000000000000	2,940	0	2,940	
3 CYLINDER DIESEL PIVOT ENGI 1 OF 2	2012-12-18	5,297	5,297	SL	7.00000000000000	0	0	0	
WEED MOWER 1 OF 2	2012-11-17	1,403	1,403	SL	5.00000000000000	0	0	0	
PIVOT # 2 & INSTALL 'N 1 OF 2	2013-11-19	59,271	26,013	SL	15.00000000000000	3,951	0	3,951	
IRRIGATION SYSTEM 2 OF 2	2005-12-31	22,215	21,475	SL	15.00000000000000	740	0	740	
IRRIGATOR - PIPE & FITTINGS	2014-10-05	1,011	387	SL	15.00000000000000	67	0	67	
IRRIGATOR - WATERLINE/SPRINKLERS	2015-06-24	10,853	3,618	SL	15.00000000000000	724	0	724	
EXCAVATION	2015-06-06	6,058	2,053	SL	15.00000000000000	404	0	404	
2016 TRACTOR 6125M	2016-05-02	47,900	35,876	200DB	7.00000000000000	3,435	0	6,843	
6X12 TRAILER	2016-04-25	1,781	1,334	200DB	7.00000000000000	128	0	254	
PIPE & FITTING	2016-05-19	1,290	485	200DB	15.00000000000000	107	0	86	
PIPE & FITTINGS FOR THE L	2017-06-14	16,130	10,539	200DB	15.00000000000000	745	0	1,075	
SICKLE CUTTER	2008-10-01	3,800	3,800	SL	5.00000000000000	0	0	0	
OLD PIVOT REPAIR 1 OF 2	2012-05-18	3,813	2,054	SL	15.00000000000000	254	0	254	
PIVOT IRRIGATOR 1 OF 2	2011-08-24	12,731	7,498	SL	15.00000000000000	849	0	849	
WEED MOWER 2 OF 2	2012-11-17	1,403	1,403	SL	5.00000000000000	0	0	0	
LAND	2002-06-04	554,312		L		0	0	0	

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
HELLYER LAND	2004-05-12	800,364		L		0	0	0	
FENCE	2004-11-22	12,731	12,731	SL	10.00000000000000	0	0	0	
BRIDGE	2005-01-15	9,682	3,848	SL	39.00000000000000	248	0	248	
TREES	2007-02-10	2,106	1,965	SL	15.00000000000000	141	0	141	
TREES	2007-02-10	371	332	SL	15.00000000000000	25	0	25	
ROAD COST (REPAIR)	2006-07-15	13,280	12,394	SL	15.00000000000000	886	0	886	
575 FT. FENCE	2007-03-12	1,061	1,061	SL	10.00000000000000	0	0	0	
FENCE	2007-10-08	12,594	12,594	SL	10.00000000000000	0	0	0	
BRIDGE REPAIR	2008-05-11	17,928	14,541	SL	15.00000000000000	1,195	0	1,195	
ROAD REPAIR	2010-07-02	8,713	5,808	SL	15.00000000000000	581	0	581	
BRIDGE REPAIR (UPPER RANCH)	2012-05-18	3,640	1,962	SL	15.00000000000000	243	0	243	
BRIDGE REPAIR	2012-11-04	15,525	7,935	SL	15.00000000000000	1,035	0	1,035	
DAM	2004-06-07	7,023	2,888	SL	39.00000000000000	180	0	180	
ROCKS FOR BANK STABILIZ'N	2009-05-20	28,050	20,726	SL	15.00000000000000	1,870	0	1,870	
2015 TOYOTA TUNDRA	2015-05-29	36,219	36,219	SL	5.00000000000000	0	0	0	
6 WHEELER	2015-02-24	1,766	1,766	SL	5.00000000000000	0	0	0	
TOYOTA SHELL & RACK	2015-05-29	3,525	3,525	SL	5.00000000000000	0	0	0	
NEW HEAD WALL - NORTH END OF BRIDGE	2015-04-27	18,927	9,779	SL	10.00000000000000	1,893	0	1,893	
PIPE - RESERVOIR	2005-04-11	19,265	19,265	SL	15.00000000000000	0	0	0	
IRRIGATION SYSTEM 1 OF 2	2005-12-31	22,215	21,475	SL	15.00000000000000	740	0	740	

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
NEW PIVOT 1 OF 2	2011-08-28	44,100	25,970	SL	15.0000000000000	2,940	0	2,940	
OLD PIVOT REPAIR 1 OF 2	2012-05-18	3,813	2,054	SL	15.0000000000000	254	0	254	
PIVOT IRRIGATOR 1 OF 2	2011-08-24	12,731	7,498	SL	15.0000000000000	849	0	849	
3 CYLINDER DIESEL PIVOT ENGINE	2012-12-18	5,297	5,297	SL	7.0000000000000	0	0	0	
PIVOT #2 & INSTALL 'N 1 OF 2	2013-11-19	59,271	26,013	SL	15.0000000000000	3,951	0	3,951	
BACKHOE	2019-08-29	940	52	SL	15.0000000000000	63	0	63	
PIVOT	2019-08-28	8,398	467	SL	15.0000000000000	560	0	560	

TY 2020 Land, Etc. Schedule

Name: WILLOW CREEK REFUGE & PRESERVE

EIN: 01-0699262

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
TRUCK	9,932	9,932	0	
FORD F450	24,334	24,334	0	
TRAILER	6,800	6,800	0	
IMPLEMENTS	7,595	7,595	0	
EQUIPMENT	1,160	1,160	0	
ROTARY BRUSH MOWER	975	975	0	
ROCK DISK	11,541	11,541	0	
12' DRILL	13,776	13,776	0	
8' DRAG	675	675	0	
HEATER TANKS	1,617	1,617	0	
PIVOT-IRRIGATES	9,577	9,577	0	
TRACTOR	18,500	18,500	0	
6220 TRACTOR (USED)	41,750	41,750	0	
7 FT BOX SCRAPER	2,100	2,100	0	
16 FT COWBOY CORRIGATOR	4,650	4,650	0	
JOHN DEERE FORK ATTACHMENT	1,018	1,018	0	
FLOW - 3 BOTTOM	6,974	6,974	0	
13 FT DRILL	7,000	7,000	0	
IRRIGATION - 20 ACRES	7,268	6,784	484	
IRRIGATION RETRO PIVOT	4,073	3,463	610	
BRUSH MOWER	3,149	3,149	0	
IRRIGATION LINE	6,916	5,110	1,806	
FARM IMPLEMENTS	5,500	5,500	0	
NEW PIVOT 1 OF 2	44,100	28,910	15,190	
3 CYLINDER DIESEL PIVOT ENGI 1 OF 2	5,297	5,297	0	
WEED MOWER 1 OF 2	1,403	1,403	0	
PIVOT #2 & INSTALL 'N 1 OF 2	59,271	29,964	29,307	
IRRIGATION SYSTEM 2 OF 2	22,215	22,215	0	
IRRIGATOR - PIPE & FITTINGS	1,011	454	557	
IRRIGATOR - WATERLINE/SPRINKLERS	10,853	4,342	6,511	

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
EXCAVATION	6,058	2,457	3,601	
2016 TRACTOR 6125M	47,900	39,311	8,589	
6X12 TRAILER	1,781	1,462	319	
PIPE & FITTING	1,290	592	698	
PIPE & FITTINGS FOR THE L	16,130	11,284	4,846	
SICKLE CUTTER	3,800	3,800	0	
OLD PIVOT REPAIR 1 OF 2	3,813	2,308	1,505	
PIVOT IRRIGATOR 1 OF 2	12,731	8,347	4,384	
WEED MOWER 2 OF 2	1,403	1,403	0	
LAND	554,312	0	554,312	
HELLYER LAND	800,364	0	800,364	
FENCE	12,731	12,731	0	
BRIDGE	9,682	4,096	5,586	
TREES	2,106	2,106	0	
TREES	371	357	14	
ROAD COST (REPAIR)	13,280	13,280	0	
575 FT. FENCE	1,061	1,061	0	
FENCE	12,594	12,594	0	
BRIDGE REPAIR	17,928	15,736	2,192	
ROAD REPAIR	8,713	6,389	2,324	
BRIDGE REPAIR (UPPER RANCH)	3,640	2,205	1,435	
BRIDGE REPAIR	15,525	8,970	6,555	
DAM	7,023	3,068	3,955	
ROCKS FOR BANK STABILIZ'N	28,050	22,596	5,454	
2015 TOYOTA TUNDRA	36,219	36,219	0	
6 WHEELER	1,766	1,766	0	
TOYOTA SHELL & RACK	3,525	3,525	0	
NEW HEAD WALL - NORTH END OF BRIDGE	18,927	11,672	7,255	
PIPE - RESERVOIR	19,265	19,265	0	
IRRIGATION SYSTEM 1 OF 2	22,215	22,215	0	

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
NEW PIVOT 1 OF 2	44,100	28,910	15,190	
OLD PIVOT REPAIR 1 OF 2	3,813	2,308	1,505	
PIVOT IRRIGATOR 1 OF 2	12,731	8,347	4,384	
3 CYLINDER DIESEL PIVOT ENGINE	5,297	5,297	0	
PIVOT #2 & INSTALL 'N 1 OF 2	59,271	29,964	29,307	
BACKHOE	940	115	825	
PIVOT	8,398	1,027	7,371	

TY 2020 Other Expenses Schedule**Name:** WILLOW CREEK REFUGE & PRESERVE**EIN:** 01-0699262**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OUTSIDE SERVICE	42,454	0	23,439	19,015
REPAIR & MAINTENANCE	1,638	0	904	734
SEED, FERTILIZER AND CHEMICALS	2,780	0	1,535	1,245
SUPPLIES	1,153	0	637	517
WATER	5,248	0	2,897	2,351
INSURANCE	1,410	0	778	632
ELECTRICITY	8,176	0	4,514	3,662
FUEL	11,188	0	6,177	5,011
POSTAGE	48	0	25	23
AUTO EXPENSE	271	0	149	121

Other Expenses Schedule				
Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TOOLS	976	0	539	437

TY 2020 Other Income Schedule

Name: WILLOW CREEK REFUGE & PRESERVE

EIN: 01-0699262

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
PASTURE RENTAL	24,444		24,444

TY 2020 Other Liabilities Schedule**Name:** WILLOW CREEK REFUGE & PRESERVE**EIN:** 01-0699262

Description	Beginning of Year - Book Value	End of Year - Book Value
CREDIT CARD	323	579

TY 2020 Taxes Schedule**Name:** WILLOW CREEK REFUGE & PRESERVE**EIN:** 01-0699262**Taxes Schedule**

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAXES AND LICENSES	823	0	454	369
PROPERTY TAX	5,797	0	3,201	2,596