

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2021
Open to Public
Inspection

COPY

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 04/01/2021 and Ending (mm/dd/yyyy) 03/31/2022

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: <u>Westmoreland Sanctuary Inc</u>	Employer Identification Number (EIN): <u>13-1855977</u>
	Mailing Address: <u>260 Chestnut Ridge Road</u>	NY Registration Number: <u>00-56-40</u>
	City / State / Zip: <u>Mount Kisco, NY 10549</u>	Telephone: <u>914-666-8448</u>
	Website: <u>www.westmorelandsanctuary.org</u>	Email: <u>info@westmorelandsanctuary.org</u>
	Check your organization's registration category: <input type="checkbox"/> 7A only <input type="checkbox"/> EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT*	

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: Signature Christopher Hayward, President Date
 Print Name and Title

Chief Financial Officer or Treasurer: Signature Graham D.S. Anderson, Treasurer Date
 Print Name and Title

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

Yes No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

Yes No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:

7A filing fee: \$ <u>25</u>	EPTL filing fee: \$ <u>250</u>	Total fee: \$ <u>275</u>	Make a single check or money order payable to: "Department of Law"
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CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$1,000,000
- Audit Report if you received total revenue and support greater than \$1,000,000 and the fiscal year begins on or after July 1, 2021. If the fiscal year begins before that date, an Audit Report is required if total revenue and support is greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

CHAR500

2021

Schedule 4a: Professional Fund Raisers, Fund Raising Counsels, Commercial Co-Venturers

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If you checked the box in question 4a in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule for EACH Professional Fund Raiser (PFR), Fund Raising Counsel (FRC) or Commercial Co-Venturer (CCV) that the organization engaged for fund raising activity in NY State. The PFR or FRC should provide its NY Registration Number to you. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations and use additional pages if necessary.

Definitions

A **Professional Fund Raiser (PFR)**, in addition to other activities, conducts solicitation of contributions and/or handles the donations (Article 7A, 171-a.4).

A **Fund Raising Counsel (FRC)** does not solicit or handle contributions but limits activities to advising or assisting a charitable organization to perform such functions for itself (Article 7A, 171-a.9).

A **Commercial Co-Venturer (CCV)** is an individual or for-profit company that is regularly and primarily engaged in trade or commerce other than raising funds for a charitable organization and who advertises that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (Article 7A, 171-a.6).

Professional fund raising does not include activities by an organization's development staff, volunteers, or a grantwriter who has been hired solely to draft applications for funding from a government agency or tax exempt organization.

1. Organization Information

Name of Organization:

Westmoreland Sanctuary Inc

NY Registration Number:

00-56-40

2. Professional Fund Raiser, Fund Raising Counsel, Commercial Co-Venturer Information

Fund Raising Professional type:

- Professional Fund Raiser
 Fund Raising Counsel
 Commercial Co-Venturer

Name of FRP:

Mailing Address:

City / State / Zip:

NY Registration Number:

Telephone:

3. Contract Information

Contract Start Date:

Contract End Date:

4. Description of Services

Services provided by FRP:

5. Description of Compensation

Compensation arrangement with FRP:

Amount Paid to FRP:

6. Commercial Co-Venturer (CCV) Report

- Yes No If services were provided by a CCV, did the CCV provide the charitable organization with the interim or closing report(s) required by Section 173(a) part 3 of the Executive Law Article 7A?

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Schedule 4b: Government Grants

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If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.
Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization: Westmoreland Sanctuary Inc	NY Registration Number: 00-56-40
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2. Government Grants

Name of Government Agency	Amount of Grant
1. Small Business Administration (SBA) Paycheck Protection Program (PPP) loan forgiveness	1. 46,200
2. New York State-Zoos, Botanical Gardens & Aquariums Program	2. 38,749
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 84,949

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Department of the Treasury
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

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A For the **2021** calendar year, or tax year beginning Apr 1, 2021, and ending Mar 31, 2022

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization Westmoreland Sanctuary, Inc.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
260 Chestnut Ridge Road
 City or town, state or province, country, and ZIP or foreign postal code
Mount Kisco, NY 10549

D Employer identification number 13-1855977
E Telephone number (914) 666-8448
G Gross receipts \$1,856,841.

F Name and address of principal officer:
Christopher Hayward, 260 Chestnut Ridge Road, Mount Kisco, NY 10549

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.
H(c) Group exemption number ▶ _____

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ www.westmorelandsanctuary.org

K Form of organization: Corporation Trust Association Other ▶ _____
L Year of formation: 1957 **M** State of legal domicile: NY

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Nature center and wildlife preserve with its mission to establish, maintain and conserve 669 acres of land and 8.5 miles of hiking trails for the free use, enjoyment and education of the public.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	<u>16</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>16</u>
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	<u>4</u>
	6	Total number of volunteers (estimate if necessary)	6	<u>16</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	<u>0.</u>
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	<u>0.</u>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	<u>198,276.</u>	<u>753,105.</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>37,603.</u>	<u>72,541.</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>355,536.</u>	<u>465,716.</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>2,164.</u>	<u>23,986.</u>
	12		<u>593,579.</u>	<u>1,315,348.</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>231,235.</u>	<u>231,472.</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>37,498.</u>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<u>241,503.</u>	<u>293,609.</u>
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>472,738.</u>	<u>525,081.</u>
19	Revenue less expenses. Subtract line 18 from line 12	<u>120,841.</u>	<u>790,267.</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	<u>7,919,658.</u>	<u>9,176,516.</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>52,265.</u>	<u>22,138.</u>
22		<u>7,867,393.</u>	<u>9,154,378.</u>	

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: _____ Date: 02/14/2023
Christopher Hayward, President
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Martin R. Swartz, CPA Preparer's signature: _____ Date: 02/14/2023
 Check if self-employed PTIN: P00711465
 Firm's name ▶ BEDFORD TAX MANAGEMENT, LLC Firm's EIN ▶ 26-0851167
 Firm's address ▶ PO BOX 654, KATONAH, NY 10536 Phone no. (914) 205-3564

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

Established as a not-for-profit nature center and wildlife preserve with its mission to establish, maintain and conserve its 669 acres of land and 8.5 miles of hiking trails for the free use, enjoyment and education of the public.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 145,360. including grants of \$ 0.) (Revenue \$ 72,541.)

Educational Programs. Westmoreland offers a variety of environmental programs employing the green STEM (Science, Technology, Engineering, and Mathematics) learning approach to finding educational solutions that reduce the ecological footprint in sustaining the benefit to the environment. These programs educate between 7,000-9,000 participants each year from various schools (i.e., charter, public, alternative, etc.) in Westchester and New York City. For example, in fiscal 2022, 492 programs were offered attracting a total of 8,084 participants. The goals of these programs are to create an appreciation of nature while providing academic support through immersive experiential education. To meet the demand for Westmoreland's growing educational and conservation programs, a 2,641 square foot Environmental Education Center is being constructed.

4b (Code: _____) (Expenses \$ 176,077. including grants of \$ 0.) (Revenue \$ 27,975.)

Conservation and land management. Westmoreland's challenge with the management of 669 acres is to concentrate its conservation funding efforts on five habitats requiring immediate restoration, namely (1) Wheeler Field, a wet field habitat with an attaching shrub/woodland corridor, (2) Catbird Field, a dry field habitat, (3) Lost Pond Vernal Pool, a seasonal pond requiring monitoring, (4) Betchel Lake, a large open water wetland, and (5) Riparian Stream Habitat, a NYS regulated wetland. Westmoreland manages its entire acreage of land for the free use and enjoyment of the public, including 8.5 miles of hiking trails, two Town of Bedford Cemeteries, and hosts 3 miles of horse trails.

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe on Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶** 321,437.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 4		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . See instructions.	2b X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization 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? If "Yes," see the instructions and file Form 4720, Schedule N.	15	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included on line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records Ann Paul, 260 Chestnut Ridge Rd, Mount Kisco, NY 10549 (914) 666-8448

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Christopher Hayward President	1.00	X		X				0.	0.	0.
(2) Matthew Bromley Vice President	1.00	X		X				0.	0.	0.
(3) Susan Greenwald Vice President	1.00	X		X				0.	0.	0.
(4) Glenn Ticehurst Vice President	2.00	X		X				0.	0.	0.
(5) Graham Anderson Treasurer	1.00	X		X				0.	0.	0.
(6) Cindy Feureisen Secretary	1.00	X		X				0.	0.	0.
(7) Ann Paul Executive Director	40.00	X		X	X	X	92,500.	0.	0.	0.
(8) Michaela Beitzel Trustee	1.00	X						0.	0.	0.
(9) Miles Carmeron Trustee	1.00	X						0.	0.	0.
(10) Liza Clymer Trustee	1.00	X						0.	0.	0.
(11) Mary Cox Trustee	1.00	X						0.	0.	0.
(12) Debbie Stanley Trustee	1.00	X						0.	0.	0.
(13) Arthur J. Lika Trustee	1.00	X						0.	0.	0.
(14) Melissa Mendez Trustee	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Alexander Hamer Trustee	1.00	X						0.	0.	0.
(16) John Stockbridge Trustee	1.00	X						0.	0.	0.
(17) Bonnie Tisi Trustee	1.00	X						0.	0.	0.
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								92,500.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								92,500.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns					
	1b	Membership dues	17,173.				
	1c	Fundraising events	42,750.				
	1d	Related organizations					
	1e	Government grants (contributions)	84,949.				
	1f	All other contributions, gifts, grants, and similar amounts not included above	608,233.				
	1g	Noncash contributions included in lines 1a-1f	\$ 0.				
	h	Total. Add lines 1a-1f	753,105.				
	Program Service Revenue	2a	Educational Programs				
		Business Code	900099	72,541.	72,541.	0.	
b							
c							
d							
e							
f		All other program service revenue . .					
g		Total. Add lines 2a-2f	72,541.				
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)	131,706.	131,706.	0.	0.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
				1,488.			
	6b	Less: rental expenses	0.				
	6c	Rental income or (loss)	1,488.				
	d	Net rental income or (loss)	1,488.	0.	0.	1,488.	
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				858,863.			
	7b	Less: cost or other basis and sales expenses	524,853.				
	7c	Gain or (loss)	334,010.				
d	Net gain or (loss)	334,010.	334,010.	0.	0.		
8a	Gross income from fundraising events (not including \$ 42,750. of contributions reported on line 1c). See Part IV, line 18						
			28,950.				
8b	Less: direct expenses	16,640.					
c	Net income or (loss) from fundraising events . .	12,310.		0.	12,310.		
9a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities . . .						
10a	Gross sales of inventory, less returns and allowances						
			188.				
b	Less: cost of goods sold	0.					
c	Net income or (loss) from sales of inventory . . .	188.	188.	0.	0.		
Miscellaneous Revenue	11a	Land easement					
		Business Code	900099	10,000.	10,000.	0.	
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d	10,000.					
12	Total revenue. See instructions	1,315,348.	548,445.	0.	13,798.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	199,393.	126,149.	54,872.	18,372.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	16,311.	16,311.	0.	0.
10 Payroll taxes	15,768.	9,976.	4,339.	1,453.
11 Fees for services (nonemployees):				
a Management	72,570.	44,042.	23,653.	4,875.
b Legal				
c Accounting	36,762.	23,258.	10,117.	3,387.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	45,056.	0.	45,056.	0.
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	10,236.	6,476.	2,817.	943.
14 Information technology				
15 Royalties				
16 Occupancy	18,149.	11,482.	4,995.	1,672.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,294.	7,778.	3,383.	1,133.
23 Insurance	22,236.	14,068.	6,119.	2,049.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Maintenance & repairs	22,255.	14,080.	6,125.	2,050.
b Conservation & land management	20,734.	20,734.	0.	0.
c Educational program costs	12,161.	12,161.	0.	0.
d				
e All other expenses	21,156.	14,922.	4,670.	1,564.
25 Total functional expenses. Add lines 1 through 24e	525,081.	321,437.	166,146.	37,498.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	12,303.	1	19,354.
	2 Savings and temporary cash investments	70,047.	2	48,720.
	3 Pledges and grants receivable, net	7,307.	3	44,585.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,742,222.		
	b Less: accumulated depreciation	10b 433,946.	1,268,158.	10c 1,308,276.
	11 Investments—publicly traded securities	6,561,428.	11	7,755,166.
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	415.	15	415.
16 Total assets. Add lines 1 through 15 (must equal line 33)	7,919,658.	16	9,176,516.	
Liabilities	17 Accounts payable and accrued expenses	2,155.	17	17,613.
	18 Grants payable		18	
	19 Deferred revenue	3,910.	19	4,525.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	46,200.	24	0.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	52,265.	26	22,138.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	6,128,691.	27	6,784,270.
	28 Net assets with donor restrictions	1,738,702.	28	2,370,108.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	7,867,393.	32	9,154,378.
33 Total liabilities and net assets/fund balances	7,919,658.	33	9,176,516.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,315,348.
2	Total expenses (must equal Part IX, column (A), line 25)	2	525,081.
3	Revenue less expenses. Subtract line 2 from line 1	3	790,267.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,867,393.
5	Net unrealized gains (losses) on investments	5	496,713.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	5.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,154,378.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input checked="" type="checkbox"/>	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2021

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

Westmoreland Sanctuary, Inc.

Employer identification number

13-1855977

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	89,604.	86,334.	139,865.	194,876.	253,105.	763,784.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	89,604.	86,334.	139,865.	194,876.	253,105.	763,784.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						62,507.
6 Public support. Subtract line 5 from line 4						701,277.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	89,604.	86,334.	139,865.	194,876.	253,105.	763,784.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	140,607.	121,854.	133,640.	145,027.	131,706.	672,834.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	103,354.	85,439.	96,137.	39,950.	113,167.	438,047.
11 Total support. Add lines 7 through 10						1,874,665.
12 Gross receipts from related activities, etc. (see instructions)					12	1,874,665.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	37.41 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	37.89 %
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on line 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
	11a		
	11b		
	11c		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
	3		

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Pt II Ln 10: Other Income Part II, Line 10 Description: Fundraising 2017: 51600.
 2018: 17754. 2019: 30685. 2020: 2121. 2021: 28950. Description: Program Fees
 2017: 49258. 2018: 61119. 2019: 60716. 2020: 37603. 2021: 72541. Description:
 Store sales, rentals & other 2017: 2496. 2018: 6566. 2019: 4736. 2020: 226. 2021:
 1676. Description: Land easement 2021: 10000.

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization Westmoreland Sanctuary, Inc.

Employer identification number 13-1855977

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

[] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Westmoreland Sanctuary, Inc.

Employer identification number

13-1855977

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Con Edison 511 Theodore Fremd Avenue Rye NY 10580	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Robert F. Schumann Foundation 632 S Rainbow Blvd, Ste 300 Las Vegas NV 89188	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Helen Clay Frick foundation 3021 N St. NW Street Washington DC 20007	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Arthur & Elaine Johnson Foundation c/o Sally Hammerslag Mode, TTEE, 815 Dorr Avenue Rhinelander WI 545013712	\$ 10,475.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Bonnie Tisi 183 Cantitoe Street Katonah NY 10536	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Tarnock Family Foundation 2110 Harborside Dr. Unit 512 Longboat Key FL 34228	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Westmoreland Sanctuary, Inc.

Employer identification number

13-1855977

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Anne Travalia ----- 72 Fox Lane ----- Mount Kisco NY 10549 -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Paul and Patricia Bisset ----- 65 Lake Shore Drive ----- South Salem NY 10590 -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Westmoreland Sanctuary, Inc.

13-1855977

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----

Name of organization

Employer identification number

Westmoreland Sanctuary, Inc.

13-1855977

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Westmoreland Sanctuary, Inc.

Employer identification number

13-1855977

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment _____ %
- b** Permanent endowment _____ %
- c** Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.	836,679.		836,679.
b Buildings	0.	704,327.	349,816.	354,511.
c Leasehold improvements	0.			0.
d Equipment	0.	83,142.	83,142.	0.
e Other	0.	118,074.	988.	117,086.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,308,276.

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,792,249.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	496,713.	
b	Donated services and use of facilities	2b	8,605.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d			2e 505,318.
3	Subtract line 2e from line 1			3 1,286,931.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	45,056.	
b	Other (Describe in Part XIII.)	4b	-16,639.	
c	Add lines 4a and 4b			4c 28,417.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 1,315,348.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	505,268.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	8,605.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	16,640.	
e	Add lines 2a through 2d			2e 25,245.
3	Subtract line 2e from line 1			3 480,023.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	45,056.	
b	Other (Describe in Part XIII.)	4b	2.	
c	Add lines 4a and 4b			4c 45,058.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 525,081.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Pt XI, Line 4b: Direct funding expenses (-\$16,640) & Rounding (\$1)

Pt XII, Line 2d: Direct fundraising expenses (\$16,640)

Pt XII, Line 4b: Rounding (\$2)

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

2021

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public
Inspection**

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Westmoreland Sanctuary, Inc.

Employer identification number

13-1855977

Pt VI, Line 7a: Board of Trustees

Pt VI, Line 12c: Annual renewal

Pt VI, Line 15a: Annual performance review by Executive Committee

Pt VI, Line 15b: Annual performance review by Executive Committee

Pt VI, Line 18: Website and upon request

Pt VI, Line 19: website and upon request

Pt XII, Line 2c: Audit Committee

Pt VI, Line 11b: Reviewed by Executive Committee

Pt XI: Line 9, Rounding

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning Apr 1, 2021, and ending Mar 31, 2022

2021

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879TE for the latest information.

Name of filer <u>Westmoreland Sanctuary, Inc.</u>	EIN or SSN <u>13-1855977</u>
Name and title of officer or person subject to tax <u>Christopher Hayward, President</u>	

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here . . . ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b	<u>1,315,348.</u>
2a Form 990-EZ check here . . . ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . .	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . .	3b	
4a Form 990-PF check here . . . ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . .	4b	
5a Form 8868 check here . . . ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c) . . .	5b	
6a Form 990-T check here . . . ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . .	6b	
7a Form 4720 check here . . . ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . .	7b	
8a Form 5227 check here . . . ▶ <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . .	8b	
9a Form 5330 check here . . . ▶ <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . .	9b	
10a Form 8038-CP check here ▶ <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize BEDFORD TAX MANAGEMENT, LLC to enter my PIN

5	5	9	7	7
---	---	---	---	---

 as my signature
ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ _____ Date ▶ 02/14/2023

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

1	3	6	3	0	5	1	0	5	3	6
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 02/14/2023

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Additional information from your 2021 Federal Exempt Tax Return

Form 990: Return of Organization Exempt from Income Tax

Government Grants

Itemization Statement

Description	Amount
Small Business Administration(SBA)Paycheck	
Protection Program(PPP)loan forgiveness	46,200.
New York State-Zoos, Botanical Gardens & Aquariums Program (ZBGA)	38,749.
Total	84,949.

Schedule D: Supplemental Financial Statements

Part XI, Line 4b

Itemization Statement

Description	Amount
Fundraising expenses deducted against revenue	-16,640.
Rounding	1.
Total	-16,639.

WESTMORELAND SANCTUARY, INC.

**Financial Statements
for the years ended
March 31, 2022
and
March 31, 2021**

Independent Auditor's Report

To the Board of Directors
Westmoreland Sanctuary, Inc.

Opinion

We have audited the accompanying financial statements of Westmoreland Sanctuary, Inc. (the "Sanctuary") which comprise the statement of financial position as of March 31, 2022 and March 31, 2021 and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Sanctuary as of March 31, 2022 and March 31, 2021 and the results of its activities and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sanctuary and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sanctuary's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sanctuary's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sanctuary's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Condon O'Meara McHugh & Donnelly LLP

January 23, 2023

WESTMORELAND SANCTUARY, INC.

Statement of Financial Position

Assets

	March 31	
	2022	2021
Cash and cash equivalents	\$ 68,074	\$ 82,350
Contributions receivable	44,585	7,307
Prepaid expenses	415	415
Investments, at fair value	7,755,166	6,561,428
Property and equipment, net	<u>1,308,276</u>	<u>1,268,159</u>
Total assets	<u>\$ 9,176,516</u>	<u>\$ 7,919,659</u>

Liabilities and Net Assets

Liabilities

Accounts payable and accrued expenses	\$ 17,613	\$ 2,152
Deferred revenue	4,525	-
Security deposit	-	3,910
PPP loan payable	-	46,200
Total liabilities	<u>22,138</u>	<u>52,262</u>

Net assets

Without donor restrictions		
Undesignated	1,456,348	1,362,632
Board-designated	<u>5,327,922</u>	<u>4,766,062</u>
Total without donor restrictions	6,784,270	6,128,694
With donor restrictions	<u>2,370,108</u>	<u>1,738,703</u>
Total net assets	<u>9,154,378</u>	<u>7,867,397</u>

Total liabilities and net assets	<u>\$ 9,176,516</u>	<u>\$ 7,919,659</u>
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See notes to financial statements.

WESTMORELAND SANCTUARY, INC.

Statement of Activities
 Year Ended March 31, 2022
 (with Summarized Comparative Information for the year ended March 31, 2021)

	2022			2021		
	Without Donor Restrictions	Board- Designated	Total	Without Donor Restrictions	Total	Total
Support and revenue						
Contribution and grants	\$ 70,932	\$ -	\$ 70,932	\$ 593,224	\$ 664,156	\$ 194,876
Government grant - PPP	46,200	-	46,200	-	46,200	-
Special events	71,700	-	71,700	-	71,700	2,121
Programming fees	72,540	-	72,540	-	72,540	37,603
Contributed non financial assets	8,605	-	8,605	-	8,605	3,400
Investment return, net	-	743,072	743,072	174,301	917,373	1,848,255
Investment return designated for current operations	223,719	(181,212)	42,507	(42,507)	-	-
Store sales, rental, and other	11,675	-	11,675	-	11,675	226
Net assets released from restrictions	93,613	-	93,613	(93,613)	-	-
Total support and revenue	<u>598,984</u>	<u>561,860</u>	<u>1,160,844</u>	<u>631,405</u>	<u>1,792,249</u>	<u>2,086,481</u>
Expenses						
Program services	326,882	-	326,882	-	326,882	206,964
Supporting activities						
Management and general	123,455	-	123,455	-	123,455	159,297
Fund-raising	54,931	-	54,931	-	54,931	70,632
Total supporting activities	<u>178,386</u>	<u>-</u>	<u>178,386</u>	<u>-</u>	<u>178,386</u>	<u>229,929</u>
Total expenses	<u>505,268</u>	<u>-</u>	<u>505,268</u>	<u>-</u>	<u>505,268</u>	<u>436,893</u>
Increase in net assets	93,716	561,860	655,576	631,405	1,286,981	1,649,588
Net assets, beginning of year	<u>1,362,632</u>	<u>4,766,062</u>	<u>6,128,694</u>	<u>1,738,703</u>	<u>7,867,397</u>	<u>6,217,809</u>
Net assets, end of year	<u>\$ 1,456,348</u>	<u>\$ 5,327,922</u>	<u>\$ 6,784,270</u>	<u>\$ 2,370,108</u>	<u>\$ 9,154,378</u>	<u>\$ 7,867,397</u>

See notes to financial statements.

WESTMORELAND SANCTUARY, INC.

Statement of Activities
Year Ended March 31, 2021

	Without Donor Restrictions		With Donor Restrictions	Total
	Undesignated	Board-Designated		
Support and revenue				
Contribution and grants	\$ 92,726	\$ -	\$ 102,150	\$ 194,876
Special events	2,121	-	-	2,121
Programming fees	37,603	-	-	37,603
In-kind services	3,400	-	-	3,400
Investment return, net	-	1,380,454	467,801	1,848,255
Investment return designated for current operations	252,275	(188,423)	(63,852)	-
Store sales, rental, and other	226	-	-	226
Net assets released from restrictions	90,273	-	(90,273)	-
Total support and revenue	478,624	1,192,031	415,826	2,086,481
Expenses				
Program services	206,964	-	-	206,964
Supporting activities				
Management and general	159,297	-	-	159,297
Fund-raising	70,632	-	-	70,632
Total supporting activities	229,929	-	-	229,929
Total expenses	436,893	-	-	436,893
Increase in net assets before release	41,731	1,192,031	415,826	1,649,588
Net assets released from designation	33,977	(33,977)	-	-
Increase in net assets	75,708	1,158,054	415,826	1,649,588
Net assets, beginning of year	1,286,924	3,608,008	1,322,877	6,217,809
Net assets, end of year	\$1,362,632	\$4,766,062	\$1,738,703	\$7,867,397

See notes to financial statements.

WESTMORELAND SANCTUARY, INC.

Statement of Functional Expenses
Year Ended March 31, 2022

(with Summarized Comparative Information for the year ended March 31, 2021)

	2022			2021		
	Program Services	Management and General	Supporting Activities	Program Services	Management and General	Supporting Activities
	Conservation	Education	Total	Conservation	Education	Total
Salaries and wages	\$ 67,325	\$ 58,824	\$ 126,149	\$ 54,871	\$ 18,372	\$ 199,392
Payroll taxes and employee benefits	21,635	4,652	26,287	4,338	1,453	32,078
Insurance	7,508	6,560	14,068	6,119	2,049	22,236
Utilities	6,128	5,354	11,482	4,995	1,672	18,149
Maintenance and repairs	7,514	6,566	14,080	6,124	2,051	15,952
Professional and consultants fees	34,801	37,943	72,744	36,139	9,055	22,255
Conservation	20,735	-	20,735	-	-	117,938
Fundraising expense	-	-	-	-	16,640	20,735
Program cost	-	12,161	12,161	-	-	16,640
Office supplies and expense	3,456	3,020	6,476	2,817	943	12,161
Animal care	-	4,187	4,187	-	-	10,236
Payroll processing	1,501	1,312	2,813	1,224	410	4,187
Telephone and internet	713	623	1,336	582	195	4,447
Dues and subscriptions	40	34	74	32	11	2,113
Bank and online fees	1,042	910	1,952	849	284	117
Truck	2,302	2,011	4,313	1,876	628	3,085
Depreciation	4,152	3,627	7,779	3,382	1,133	6,817
Miscellaneous	132	114	246	107	35	12,294
Total	\$ 178,984	\$ 147,898	\$ 326,882	\$ 123,455	\$ 54,931	\$ 505,268
						\$ 436,893

See notes to financial statements.

WESTMORELAND SANCTUARY, INC.

Statement of Functional Expenses
Year Ended March 31, 2021

	Program Services			Supporting Activities		Total
	Conservation	Education	Total	Management and General	Fund-Raising	
Salaries and wages	\$ 25,960	\$ 53,209	\$ 79,169	\$ 81,497	\$ 36,407	\$ 197,073
Payroll taxes and employee benefits	18,695	6,725	25,420	6,043	2,700	34,163
Insurance	2,472	5,068	7,540	7,761	3,467	18,768
Utilities	2,101	4,307	6,408	6,597	2,947	15,952
Maintenance and repairs	3,781	7,751	11,532	11,872	5,303	28,707
Professional and consultants fees	13,046	24,199	37,245	33,384	9,101	79,730
Conservation	13,098	-	13,098	-	-	13,098
Fundraising expense	-	-	-	-	5,282	5,282
Program cost	-	12,236	12,236	-	-	12,236
Office supplies and expense	700	1,435	2,135	2,199	982	5,316
Animal care	-	2,520	2,520	-	-	2,520
Payroll processing	349	715	1,064	1,095	489	2,648
Telephone and internet	294	603	897	924	413	2,234
Dues and subscriptions	15	32	47	48	22	117
Bank and online fees	268	549	817	840	375	2,032
Truck	488	999	1,487	1,530	684	3,701
Depreciation	1,643	3,368	5,011	5,159	2,304	12,474
Miscellaneous	111	227	338	348	156	842
Total	\$ 83,021	\$ 123,943	\$ 206,964	\$ 159,297	\$ 70,632	\$ 436,893

See notes to financial statements.

WESTMORELAND SANCTUARY, INC.

Statement of Cash Flows

	Year Ended	
	March 31	
	2022	2021
Cash flows from operating activities		
Increase in net assets	\$ 1,286,981	\$ 1,649,588
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities		
Depreciation	12,294	12,474
Realized (gain) on investments	(334,010)	(210,509)
Unrealized (gain) on investments	(496,714)	(1,528,747)
PPP loan forgiveness	(46,200)	-
(Increase) in assets		
Contributions receivable	(37,278)	(6,792)
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	15,461	(3,617)
Deferred revenue	4,525	-
Security deposit	(3,910)	2,910
Net cash provided by (used in) operating activities	<u>401,149</u>	<u>(84,693)</u>
Cash flows from investing activities		
Proceeds from sale of investments	1,902,074	1,399,237
Purchases of investments	(2,265,088)	(1,282,721)
Purchases of property and equipment	(52,411)	(84,554)
Net cash provided by (used in) investing activities	<u>(415,425)</u>	<u>31,962</u>
Cash flows provided by financing activities		
Proceeds from PPP loan payable	-	46,200
Net (decrease) in cash and cash equivalents	(14,276)	(6,531)
Cash and cash equivalents, beginning of year	<u>82,350</u>	<u>88,881</u>
Cash and cash equivalents, end of year	<u>\$ 68,074</u>	<u>\$ 82,350</u>

See notes to financial statements.

WESTMORELAND SANCTUARY, INC.**Notes to Financial Statements
March 31, 2022 and March 31, 2021****Note 1 – Nature of organization**

Westmoreland Sanctuary, Inc. (the “Sanctuary”) was established in 1957 as a not-for-profit nature center and wildlife preserve with the mission to acquire, establish and maintain for the free use, enjoyment and appreciation of the public, tracts of land including woodland and streams, as a nature sanctuary, to promote nature appreciation, preservation and conservation generally, for the present and future benefit and enjoyment of the public.

The Sanctuary also offers a variety of environmental education, conservation and recreational programs and events serving nearly 15,000 visitors every year. Through these facilities and programs the Sanctuary encourages a deeper understanding and engagement with nature and our environment.

Note 2 – Summary of significant accounting policies**Financial statement presentation**

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Net assets without donor restrictions are available at the discretion of the Sanctuary for use in its programs and operations. Net assets with temporary donor restrictions are subject to donor-imposed restrictions that will be met either by actions of the Sanctuary or the passage of time. Net assets with perpetual donor restrictions are required that they be maintained in perpetuity by the Sanctuary.

Contributions and bequests

Contributions, including unconditional promises to give, are recognized initially at fair value as support in the period received or pledged. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation. Bequests are recorded as support when a legally binding obligation is received and when a fair value can reasonably be determined.

Investments

Investments are recorded at fair value on the statement of financial position based on publicly quoted prices. Realized and unrealized gains or losses on investment transactions are reported in the statement of activities as increase or decreases in net assets.

WESTMORELAND SANCTUARY, INC.**Notes to Financial Statements (continued)
March 31, 2022 and March 31, 2021****Note 2 – Summary of significant accounting policies (continued)**Fair value measurements

Accounting principles generally accepted in the United States of America established a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist. As of March 31, 2022 and March 31, 2021, the Sanctuary's investments are classified in the highest level of the hierarchy (level 1).

Property and equipment

Property and equipment are recorded at cost. The Sanctuary capitalizes all property and equipment expenditures over \$5,000 that have a useful life of one year or more. Property and equipment depreciated on the straight-line method over the useful lives of the assets which range from 3 to 39 years.

Contributed non financial assets

During the 2022 and 2021 fiscal years, the Sanctuary received donated professional services. These services were an integral part of the activities of the Sanctuary and would have had to be purchased by the Sanctuary if they had not been donated. These services, totaling \$8,605 and \$3,400 in the 2022 and 2021 fiscal years, respectively, were recorded at the fair value based on what it would have cost the Sanctuary to purchase them independently and have been reflected as support and expenses in the statement of activities.

Functional allocation of expenses

Salaries are generally allocated to the various program services or supporting activities based on the amount of time spent by specific individuals on each program or activity. Fringe benefits and other employee costs are allocated on an overall basis, corresponding generally to the allocation of salary expenses. All other expenses can generally be identified with the program service or supporting activity to which they relate.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from these estimates.

WESTMORELAND SANCTUARY, INC.

Notes to Financial Statements (continued)
March 31, 2022 and March 31, 2021Note 2 – Summary of significant accounting policies (continued)Concentration of credit risk

The Sanctuary's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents and investments. The Sanctuary places its cash and cash equivalents with what it believes to be quality financial institutions. The Sanctuary's investments are exposed to various risks such as interest rate, market volatility, liquidity and credit. Due to the level of uncertainty related to the foregoing risks, it is reasonably possible that changes in these risks could materially affect the fair value of the investments reported on the statement of financial position as of March 31, 2022. The Sanctuary believes no significant concentration of credit risk exists with respect to its cash and cash equivalents and investments.

Subsequent events

The Sanctuary has evaluated events and transactions for potential recognition or disclosure through January 23, 2023, which is the date the financial statements were available to be issued.

Note 3 – Liquidity and availability of financial assets

The Sanctuary regularly monitors the availability of resources required to meet its operating needs and other commitments while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Sanctuary considers all expenditures related to its ongoing activities to be general expenditures.

The following is a summary of the Sanctuary's financial assets as of March 31, 2022 and March 31, 2021 that are available for general use within one year of the statement of financial position date:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 68,074	\$ 82,350
Contributions receivable	44,585	7,307
Investments, at fair value	<u>7,755,166</u>	<u>6,561,428</u>
Sub-total	7,867,825	6,651,085
Add: investment return appropriated for next year's operations	380,885	223,719
Less: net assets with board designations	5,327,922	4,766,062
net assets with perpetual donor restrictions	<u>1,250,000</u>	<u>1,250,000</u>
Total	<u>\$ 1,670,788</u>	<u>\$ 858,742</u>

The Board-designated funds could be used for general use if approved by the Board of Directors.

WESTMORELAND SANCTUARY, INC.

**Notes to Financial Statements (continued)
March 31, 2022 and March 31, 2021**

Note 4 – Investments, at fair value

As of March 31, 2022 and March 31, 2021, investments, at fair value, consist of the following:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$1,269,548	\$ 774,009
U.S. Treasury notes	790,403	601,965
Corporate bonds	105,390	104,160
Common stocks	<u>5,589,825</u>	<u>5,081,294</u>
Total	<u>\$7,755,166</u>	<u>\$6,561,428</u>

Note 5 – Property and equipment, net

Property and equipment, net consist of the following at March 31, 2022 and March 31, 2021:

	<u>2022</u>	<u>2021</u>
Land	\$ 815,397	\$ 815,397
Land improvements	21,282	21,282
Nature Museum	382,465	342,865
Route 22 House	226,808	226,808
Bechtel Lake dock	25,688	25,688
Lodge	95,054	95,054
Furniture, fixtures and equipment	83,142	83,142
Construction in progress	<u>92,386</u>	<u>79,575</u>
Sub-total	1,742,222	1,689,811
Less: accumulated depreciation	<u>433,946</u>	<u>421,652</u>
Total	<u>\$1,308,276</u>	<u>\$1,268,159</u>

Note 6 – Endowment and donor restricted net assets

General

The Sanctuary's endowment includes both donor-restricted endowment funds and funds designated by its Board. The Board of Directors, at its discretion, and based on the needs of the Sanctuary, can decide whether to reinvest endowment income or use it for operating purposes. Net assets with perpetual donor restrictions consist of \$1,250,000 in donations from the Helen Clay Frick Foundation and from others that were raised as part of a matching gift grant from the Helen Clay Frick Foundation. The donations have been restricted by the donors in perpetuity, the income from which is to be used for the general purposes of the Sanctuary.

WESTMORELAND SANCTUARY, INC.

Notes to Financial Statements (continued)
March 31, 2022 and March 31, 2021Note 6 – Endowment and donor restricted net assets (continued)Interpretation of relevant law

The Sanctuary has interpreted New York Prudent Management of Institutional Funds Act (NYPMIFA) as requiring the preservation of the value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Sanctuary classified as net assets with perpetual restrictions (a) the original value of the gifts donated to the perpetual endowment, and (b) the original value of subsequent gifts to the perpetual endowment. Furthermore, the original gift does not require accumulations of investment returns to be added to the perpetual endowment and therefore such returns are classified as net assets with temporary donor restrictions until those amounts are appropriated for expenditure by the Sanctuary in a manner consistent with the standard of prudence prescribed by NYPMIFA.

The following is a reconciliation of the activity in the funds for the years ending March 31, 2022 and March 31, 2021:

	Net assets			Total
	Without Donor Restrictions	With Donor Restrictions		
	Board-Designated Fund	Temporary Restrictions	Perpetual	
Balance at March 31, 2020	\$ 3,608,008	\$ 72,877	\$ 1,250,000	\$ 4,930,885
Contributions and grants	-	102,150	-	102,150
Investment return				
Interest and dividends	108,320	36,707	-	145,027
Realized gains	157,228	53,281	-	210,509
Unrealized appreciation	1,141,815	386,932	-	1,528,747
Investment expenses	(26,909)	(9,119)	-	(36,028)
Sub-total	1,380,454	467,801	-	1,848,255
(Drawdowns)	(188,423)	(63,852)	-	(252,275)
Net assets released from restrictions	-	(90,273)	-	(90,273)
Net assets released from designation	(33,977)	-	-	(33,977)
Balance at March 31, 2021	4,766,062	488,703	1,250,000	6,504,765
Contributions and grants	-	593,224	-	593,224
Investment return				
Interest and dividends	106,682	25,024	-	131,706
Realized gains	270,548	63,462	-	334,010
Unrealized appreciation	402,338	94,376	-	496,714
Investment expenses	(36,496)	(8,561)	-	(45,057)
Sub-total	743,072	174,301	-	917,373
(Drawdowns)	(181,212)	(42,507)	-	(223,719)
Net assets released from restrictions	-	(93,613)	-	(93,613)
Balance at March 31, 2022	\$ 5,327,922	\$ 1,120,108	\$ 1,250,000	\$ 7,698,030

WESTMORELAND SANCTUARY, INC.

Notes to Financial Statements (continued)
March 31, 2022 and March 31, 2021Note 6 – Endowment and donor restricted net assets (continued)

The following is a summary of the activity of the net assets with temporary donor restrictions as of March 31, 2022 and March 31, 2021:

	2022				
	Balance at March 31, 2021	Contributions and Grants	Net Investment Return	Net assets Released from Restrictions	Balance at March 31, 2022
Conservation	\$ 5,229	\$ 27,975	\$ -	\$ (14,950)	\$ 18,254
Education	44,354	22,000	-	(5,177)	61,177
Conservation/education	35,171	42,249	-	(38,749)	38,671
Capital projects	-	501,000	-	(34,737)	466,263
Non-appropriated perpetual donor restrictions investment return	403,949	-	131,794	-	535,743
Total	<u>\$ 488,703</u>	<u>\$ 593,224</u>	<u>\$ 131,794</u>	<u>\$ (93,613)</u>	<u>\$ 1,120,108</u>
	2021				
	Balance at March 31, 2020	Contributions and Grants	Net Investment Return	Net assets Released from Restrictions	Balance at March 31, 2021
Conservation	\$ 1,397	\$ 12,000	\$ -	\$ (8,168)	\$ 5,229
Education	24,272	30,000	-	(9,918)	44,354
Conservation/education	19,071	19,000	-	(2,900)	35,171
Capital projects	28,137	41,150	-	(69,287)	-
Non-appropriated perpetual donor restrictions investment return	-	-	403,949	-	403,949
Total	<u>\$ 72,877</u>	<u>\$ 102,150</u>	<u>\$ 403,949</u>	<u>\$ (90,273)</u>	<u>\$ 488,703</u>

Return objectives, strategies employed and spending policy

The Sanctuary utilizes a total return investment approach with its asset allocation diversified over multiple asset classes with the intent of exceeding the targeted spending rate over time as approved by the Board of Directors, while preserving the purchasing power of the Endowment. Target allocation percentages are established for various asset classes and are modified over time. Performance is measured against a composite benchmark of investment indices reflecting the target asset allocation. From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Sanctuary to retain as a fund of perpetual durations. In accordance with generally accepted accounting principles, deficiencies of this nature will be absorbed by the net assets with donor perpetual restrictions of the Sanctuary and future gains be allocated to net assets with donor perpetual restrictions until such losses have been restored. There were no funds with deficiencies as of March 31, 2022 and March 31, 2021.

WESTMORELAND SANCTUARY, INC.**Notes to Financial Statements (continued)
March 31, 2022 and March 31, 2021****Note 7 – Paycheck Protection Program loan payable**

During 2020, the Sanctuary applied for and received a \$46,200 loan under the Paycheck Protection Program (“PPP”) which was a business loan program established by the Coronavirus Aid, Relief, and Economic Security Act. The Sanctuary recorded the loan proceeds as a liability until the loan was, in part or wholly, forgiven and the Sanctuary was legally released from having to repay the loan. Subject to the terms of the PPP loan, the Sanctuary was eligible for forgiveness of the loan proceeds in an amount equal to the total spent on qualifying expenditures as outlined in the agreement. The Sanctuary believes it has spent all of the proceeds in accordance with the terms of the PPP loan program and the loan was forgiven in its entirety during July 2021 and is reflected as a government grant on the statement of activities.

Note 8 – Tax status

The Sanctuary is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the “Code”). In addition, the Sanctuary has been determined by the Internal Revenue Service to be a publicly supported organization and not a private foundation within the meaning of Section 509(a)(1) of the Code and qualifies for the maximum charitable deduction for donors.