

Please indicate with a mark that these items are included in your application.

	Completed Checklist for Watershed Coordinator Program Grant Application ( <i>this document</i> )
X	1. Completed Cover Sheet
X	2. Executive Summary (1-page maximum)
X	3. Application Questions (8-page maximum)
X	4. Work Plan (3-page maximum)
X	5. Budget
X	6. Map(s)
X	7. Signed Authorizing Resolution from Governing Bodies
X	8. Collaboration and Support Letters
X	9. Proof of Applicant Capacity
X	10. Payee Data Record (STD 204)

Project Title	
Location (County and/or City)	Plumas County
District Number(s):	Senate: 1
	Assembly: 1
Watershed Coordinator Zone	Sierra Nevada & Cascade
Target Watershed(s) (HUC 10 and/or HUC 8)	North Fork of the Feather River (HUC 18020121), Deer Creek (HUC 1802015702) and Mill Creek (HUC 1802015603)
Grant Request Amount	\$228,264.07
Watershed Coordinator Costs	\$187,456.67
Administrative Costs	\$32,312.43
Applicant Information	
Applicant Name	Sierra Institute for Community and Environment
Organization Type	Nonprofit
Department/Office	N/A
Federal Employer ID Number	91-1818166
Mailing Address	PO Box 11
	Taylorsville, CA 95983
Contact Person	Jonathan Kusel
Title	Executive Director
Phone Number	(530)284-1022
Email Address	JKusel@sierrainstitute.us

## 2. EXECUTIVE SUMMARY

The Sierra Institute for Community and Environment (Sierra Institute), on behalf of the South Lassen Watersheds Group (SLWG) and the Lake Almanor Watershed Group (LAWG), proposes to advance collaborative sustainable stewardship of 600,000 acres of the Upper North Fork of the Feather River (NFFR), Upper Mill, and Upper Deer Creek watersheds. A key dimension of sustainable stewardship involves simultaneously addressing watershed and “fireshed” issues. At the headwaters of the State Water Project (SWP), draining to Lake Oroville, the SWP’s largest reservoir, the Upper Feather River watershed provides water to over 20 million Californians and 750,000 acres of irrigated farmland. Water quantity has long been a pressing issue for downstream interests. Over the past 60 years, PG&E hydrologists have reported an annual decline of 400,000 acre feet measured at Lake Oroville, attributed to climate change and increased forest density. Mill and Deer Creek are two of only four remaining Sacramento Valley streams supporting spring-run salmon. Primary human communities within the SLWG/LAWG footprint, namely Chester and Westwood, are considered “low-income,” according to AB 1550, and have been impacted by high-severity fire (2000, 2012) with far-reaching economic, health, and ecological effects. With increasingly unreliable water supply and limited first response personnel, these low-income communities have limited capacity to prepare for and respond to emergency situations.

Within the planning footprint, SLWG and LAWG work to build cooperative partnerships to collectively improve water quality, water quantity, and forest health, and reduce catastrophic wildfire risk across ownership boundaries. The Sierra Institute currently facilitates both groups, though a lack of dedicated funds have resulted in fractured coordination efforts and challenge future landscape work. Given the groups’ nested geography and complementary goals, the Sierra Institute seeks to fund watershed coordination to advance work and increase connectivity and the collective impact of the two groups. The mission of the SLWG, as established in the group’s Memorandum of Understanding (MOU) and supported by LAWG, is to: “Identify, advance, support and enable projects on public and private land in the North Fork Feather River/Upper Deer Creek/Upper Mill Creek watersheds to reduce the risk of catastrophic wildfire, and improve ecological resilience, watershed condition and function, and local community health and socioeconomic conditions.”

SLWG work will be linked to the adjacent 400,000-acre landscape project to the north, Burney-Hat Creek Community Forest and Watershed Group encompassing upper Burney and Hat Creeks, and Butte County Resource Conservation District with focused work on the lower reaches of the Feather River and Mill and Deer Creeks and they flow into the Sacramento River. The linked landscape and watersheds total over one million acres.

SLWG’s mission is well aligned with the vision of the Forest Carbon Plan (FCP), which aims to improve forest health and resilience and promote forest carbon storage. The MOU explicates management approaches that mirror priorities established in the FCP, including but not limited to: managing carbon storage and mitigating large-scale emission events; managing area watersheds to sustain and enhance native species and habitat; utilizing biomass at multiple scales to benefit communities; and enhancing economies by promoting nature-based sustainable jobs, recreation, and youth education. Adaptive management and monitoring protocols are being defined through SLWG’s ongoing strategic planning efforts and are recognized as critical components of implementing established priorities through active intervention, as identified in the FCP.

The power of these groups in promoting the goals of the FCP is the capacity to bring together a diversity of stakeholders to achieve consensus and advance innovative and truly collaborative solutions to common problems. These stakeholders include some of the area’s largest landowners (U.S. Forest Service, National Park Service, and private timberland owners including Collins Pine Company, Sierra Pacific Industries, William Beatty & Associates), Tribal interests (Mountain Maidu), local government and non-regulatory natural resource management bodies (Plumas County Board of Supervisors, Feather River Resource Conservation District, Resource Conservation District of Tehama County, Upper Feather River Integrated Regional Water Management Group), other federal agencies (Natural Resource Conservation Service), and environmental nonprofit organizations (Point Blue Conservation Science, Trout Unlimited, Mountain Meadows Conservancy, etc.). This proposal request is matched by over twice the amount requested with considerably more likely if funded.

The power of the South Lassen Watersheds Group involves the consensus being developed and supported by all stakeholders, and guided a principle that action on the land needs to take place sooner as opposed to later, and that through participation multiple and complex goals will be addressed, monitored, adapted as needed, and achieved.

### 3. APPLICATION QUESTIONS

#### Demonstrated need (20 Points)

##### I. Current Watershed Conditions/Potential Benefit to the Watershed

###### a. Describe how the watershed encompasses forest lands with characteristics/indicators prioritized by the FCP:

**Forests projected to be at risk due to climatically driven stressors:** Ongoing and expected manifestations of climate change in the region include changes in temperature, water availability, and wildfire. These stressors threaten forest health and resilience and will likely increase tree mortality. Mean temperatures could increase by as much as 9.0 degrees Fahrenheit in the northern Sierra Nevada by the close of the century. Modeled changes in precipitation are less certain, though annual maximum precipitation could increase by as much as 20% compared to historical averages, and maximum-annual three-day precipitation totals delivered in extreme storm events are projected to increase between 5-30%. Over the same period, Sierra Nevada snowpack is expected to decrease by up to 90%.<sup>1</sup> As hydrologic regimes shift to provide more precipitation as rain versus snow, ecosystem water availability will decrease, with implications for tree vigor and drought stress.

Research conducted by Region 5 of the U.S. Forest Service (USFS) indicates that high priority treatment areas in the Lassen National Forest (NF) are at or above 60% of their relative stand density, significantly increasing the risk of density dependent mortality. Many of these prioritized areas are characterized as a mixed conifer-fir or white fir type, though all were historically pine dominated. The increase in the preponderance of less drought- and fire-tolerant conifer species capable of withstanding higher stocking densities portends the potential amplification of the effects of climate change. The SLWG has secured funding from the U.S. Bureau of Reclamation (U.S. BOR) to conduct geospatial analysis that will define high priority areas based on forest health in addition to other resources at risk as a result of climate change.

**Forests at greatest risk due to high severity events:** Predictions indicate an increase in the frequency and severity of catastrophic events, including wildfire and insect and disease outbreaks, in part due to the effects of climate change. Cal Fire's Fire Resource and Assessment Program (FRAP) maps indicate that the majority of mapped acreage within the planning footprint has "Extreme" or "High" fire risk, with areas in closest proximity to waterbodies (i.e., Lake Almanor) characterized as having only "Moderate" risk. However, the communities in these areas are still at risk from wildfire on federal lands. According to FRAP, potential fire behavior is characterized as "Very High" or "High" within most of the footprint.

National Insect and Disease Risk Maps, produced by USFS, indicate that within the entire planning boundary 25% of the treed area - defined as the standing live basal area greater than one inch in diameter - is, in the absence of remediation, expected to die due to insect and disease pressure over a 15-year time frame (2013-2027). The potential impact of such events is augmented by recent shifts in forest composition, including changes in species and increases in stocking densities.

**Stands with existing large trees:** USFS maps identify 129,600 high priority treatment acres on the Lassen NF, concentrated in and around the planning footprint. These priority areas include California Wildlife Habitat Relationship size classes 4-6 and stands with canopy cover  $\leq 60\%$ . Not only do these stands represent USFS old growth (greater than or equal to 30"), their structure also provides important habitat to special status species. According to Cal Fire FRAP GIS ownership data, 70% of the SLWG/LAWG footprint is comprised of USFS and NPS ownership, both of which maintain large trees and late seral structure by mandate.

**Forests at high risk of type conversion:** As the likelihood for high severity fire increases, so too does the risk of type conversion. Statewide trends indicate an increase in fire size, threatening to dramatically increase the distances between large-scale burn patches and seed sources, thereby reducing the possibility of natural regeneration in post-fire landscapes. The 65,000-acre Moonlight Fire (2007) is an apt example, located beyond the planning footprint but within an area targeted for stakeholder analysis. Approximately 57% burned at an uncharacteristically high severity, leading to stand replacement and large-scale type conversion. Here, as elsewhere (Storrie, Chips Fires), re-burn potential is increased by the preponderance of montane chaparral species, communities typified by high severity fire regimes.<sup>2</sup>

**Areas with high habitat at risk, such as spotted owl Activity Centers:** According to the BIOS online data viewer, the planning footprint provides habitat for the following special status species: northern goshawk, California spotted owl, willow flycatcher, marten, Chinook salmon, Pacific lamprey, and steelhead trout.

**Areas that need to be reforested after high mortality events:** Between 1999-2012, a number of large fire complexes with high severity acreage have recently occurred in or adjacent to the planning footprint (Gun II, Storrie, Moonlight, and Chips). Significant acreage remains at risk of permanent type conversion and projections indicate that the trend of large-scale, high severity fire is likely to continue, yielding increased mortality.

**Forests at risk of conversion to other uses:** There is limited risk of significant human development within the footprint according to data from the 2010 USEPA Integrating Climate and Land Use GIS layers. However, there are concentrated areas

<sup>1</sup> Dettinger, Michael, Holly Alpert, John Battles, Jonathan Kusel, Hugh Safford, Dorian Fougères, Clarke Knight, Lauren Miller, Sarah Sawyer. 2018. Sierra Nevada Summary Report. California's Fourth Climate Change Assessment. Publication number: SUM-CCCA4-2018-004.

<sup>2</sup> Mt. Hough Ranger District, Plumas National Forest. n.d. Notice of Proposed Action. Opportunity to Provide Scoping Comments. Moonlight Fire Area Restoration Project.



of predicted development in the coming decades, especially on the shore of Lake Almanor and in adjacent forest land, with potential impacts for water quality and area and downstream users.

**Previously treated areas in need of “maintenance”:** According to the USFS FACTS database, roughly 60,000 acres within the footprint have been treated - mostly in the last 50 years - without re-entry.

**b. Describe the watershed’s current condition and cite any supporting studies, reports, or research papers.**

The NFFR is headwaters of the SWP and a priority watershed for state investment. Along the river’s course toward Oroville are a number of reservoirs owned and operated by the SWP and investor-owned utilities, managed for recreation and hydropower. A cascade of PG&E facilities commonly referred to as the “stairway of power,” are located along the lower NFFR. The USFS manages the majority of land within the watershed. Other interests are industrial (hydropower and timber production), recreational, agricultural, and rural residential. Water quantity is a pressing issue for local and downstream users.<sup>3</sup> Water quality issues broadly relate to flooding and erosion, especially in the aftermath of severe wildfires and as the result of rain-on-snow events, sediment accumulation in reservoirs, declining forest health in the upper watershed, roads, and rural residential development. Acute, regional issues also exist, such as elevated mercury levels and declines in aquatic habitat within Lake Almanor. Finally, temperature increases threaten local and regional fish habitat.<sup>4</sup>

The Deer Creek Watershed originates within the mountains of eastern Tehama County. The SLWG project area encompasses the upper, undammed reach, critical for anadromous fish populations. Spring- and fall-run Chinook salmon, steelhead, and Pacific lamprey consistently run up Deer Creek. Rainbow trout are also common in the upper reaches. Spring-run Chinook populations have been declining since the 1980s, from historical averages near 3,000 individuals to numbers in the low 100s. Public and private owners both hold significant acreage, with the Upper Deer Creek watershed containing both the Lassen NF and private timberlands. Water quality concerns relate to high temperatures during low flows. Key issues within the Upper Deer Creek watershed are fish habitat and forest management.<sup>5</sup>

The Mill Creek watershed originates as glacial melt on Lassen Peak, part of Lassen Volcanic National Park (LAVO), draining steep and undeveloped canyons. The SLWG project area encompasses the upper reaches of the Mill Creek watershed where the highest elevation of spawning spring-run Chinook salmon in the state are found. Fall-run Chinook salmon and winter-run steelhead trout are also found within the watershed. Within the lower Mill Creek watershed, irrigation diversions can eliminate stream flow in the dry season. When possible, instream uses for salmon are provided during peak migration and spawning periods.<sup>6</sup>

Conversations within the SLWG have resulted in requested inclusions of the entirety of the Lake Almanor Ranger District boundary and the remainder of Collins Pine Company ownership, both currently adjacent to, but beyond, the planning boundary. Final inclusion is pending group approval but would result in partial inclusion of Battle Creek and the East Branch North Fork Feather River watersheds.

**c. Describe how the watershed coordinator would benefit the watershed.**

A fully funded Watershed Coordinator (WC) will contribute significantly to the development of truly landscape scale projects that comprehensively address watershed and fisheries issues within the planning footprint and maximize the return on investment of group resources. The threat of catastrophic wildfire and attendant impacts on forest, watershed, and community health, is deeply felt and of the utmost concern to stakeholders. Addressing this threat requires strategic, innovative, and truly cooperative thinking and planning that moves beyond the status quo of implementing small, discrete projects based only on the status of their environmental analysis or the preference of a single landowner. The most critical step toward achieving this goal will, first, be finalizing SLWG’s strategic planning process and project prioritization framework, which incorporates LAWG’s localized goals, and, second, to produce a multi-jurisdictional program of work (POW) for the landscape. This POW will preference large-scale projects with multiple benefits and smaller projects that contribute to landscape priorities, coordinating resources for their implementation. For this work to be accomplished in a truly collaborative and multi-jurisdictional manner, investments in soft infrastructure through watershed coordination, including clear and consistent communication, relationship building, conflict resolution, and leveraging resources for increased effectiveness, is absolutely vital.

The SLWG’s ongoing strategic planning process orients the group around the following principles: 1) biodiversity, 2) carbon sequestration, 3) community well-being, 4) forest health and resilience, 5) proof of concept: increasing pace and scale, 6) protection of life and property, and 7) water yield and quality. From these the SLWG has also enumerated desired and anticipated outcomes:

<sup>3</sup> Sacramento River Watershed Program. 2018. Upper Feather River Watershed.

<sup>4</sup> Uma Hinman Consulting. 2016. Upper Feather River Integrated Regional Water Management Plan Update.

<sup>5</sup> Sacramento River Watershed Program. 2018. Deer Creek Watershed.

<sup>6</sup> Sacramento River Watershed Program. 2018. Mill Creek Watershed.

Process Outcomes	Landscape outcomes	Social outcomes
Strategically advance projects on high priority acres	Increased fuelbreak connectivity and coverage	Increased workforce capacity in all aspects of forest restoration
Projects are collaboratively developed and implemented	Landscape scale forest heterogeneity, reduced fuels continuity	Increased involvement of, and capacity within, Tribal groups and organizations
Wildfires of a significant size managed across jurisdictions	Reforestation of recent burns	No major fires, and associated community loss, in WUI
Innovation in treatment and restoration practices	Increases and improvements in wildlife/fisheries habitat	
Taken as a sum, projects have multiple benefits	Restoration of riparian zones and meadows	
TEK is used as a guiding principle for land management		

The SLWG's goals, approaches, and desired outcomes are well-aligned with those of the FCP, and the willingness and capacity of the SLWG's stakeholders presents a valuable opportunity to implement these recommendations in critical watersheds. The FCP stresses the importance of stand density management, the use of fire as a management tool, and improvements to watershed health to maintain the forested land base and its function as a net carbon sink. In achieving this goal, the FCP also underlines the importance of collaborative work occurring at a landscape scale on public and private lands. This work, according to the FCP, should produce not only ecological but social outcomes, including innovations in wood utilization and protection of life and property within the WUI. Finally, the FCP highlights the importance of project implementation and carbon emissions monitoring. The SLWG has received funding to develop a pre- and post-project monitoring protocol in partnership with the Climate Action Reserve, which will measure impacts to forest health and provide accurate, ground-truthed inputs for carbon storage modeling. SLWG hopes not only to implement FCP recommendations, but to actively improve existing knowledge.

A WC is critical to leading and facilitating the collaborative development of priorities and working with partners to move these priorities to on-the-ground results. The WC will work to ensure key stakeholders are involved and stay involved, with the appropriate tools and collaborative framework, in order to generate reaching and lasting outcomes. The WC will:

- *Facilitate strategic planning, POW development, and project prioritization processes with an emphasis on multiple landscape benefits and socioeconomic outcomes;*
- *Facilitate regular meetings, including effective negotiation, conflict resolution, etc.;*
- *Conduct stakeholder outreach that brings missing stakeholders to the table;*
- *Connect stakeholders to requisite resources to enable and expedite projects;*
- *Coordinate pre- and post-project monitoring and associated adaptive management work;*
- *Conduct area assessments to integrate communities into collaborative efforts;*
- *Expand regional coordination via regular meetings and information sharing;*
- *Stay current with best available forest and watershed health-related science and practice.*

The most pressing issue on public land within the planning footprint is administrative and procedural delay in developing projects, in large part due to the National Environmental Policy Act (NEPA) process. The WC will address this issue in a number of ways, first, by facilitating the group's strategic planning process in partnership with the USFS, ensuring that the group's priority areas are reflected in the agency's POW and allowing for advanced allocation of resources. Second, the WC will leverage external resources for NEPA production. This approach will address agency delays - in part the result of decreased staffing - while improving the collaborative nature of project design. To this end, the WC will pursue and advance the use of collaborative tools and authorities. In 2018, SI entered into a 10-year Master Stewardship Agreement (MSA) with the Lassen, Plumas, and Modoc NFs and has begun work under a Supplemental Project Agreement. Among other benefits, collaborative agreements offer a vehicle through which the agency can allocate funds as they become available. Finally, the WC will liaise between SI project management staff and the SLWG group to incorporate best practices and lessons learned from existing endeavors. SI is currently subcontracting and hiring specialists to assist the Lassen NF in their first endeavor to use external partners to produce NEPA.

Federal procedural and administrative delays also impact private lands, insofar as coordinated treatment of adjoining acreage is impeded. This coordination is critical in achieving landscape-scale objectives and negotiating important differences in management approaches; the use of fire as a management tool at jurisdictional boundaries, for example, necessitates sensitive discussions regarding management objectives, best practices, and liability. The WC's role in addressing this issue will be to identify and enact ways to expedite projects on federal lands, and to facilitate discussions to improve trust and identify mutually beneficial models for collaboration. The group's existing Memorandum of Understanding will provide an important foundation for these discussions and negotiations.

The WC's work will result in landscape-scale, collaborative efforts yielding multiple benefits. Outcomes should be evaluated in terms of ecological impacts as well as group process. Means of evaluating benefits will include the following and will be led by SI and the collaborative:

- *Forest health indicators provided by pre- and post-project monitoring (funded, Cal Fire);*
- *Socioeconomic indicators provided by assessment monitoring;*
- *High priority acres on which projects are underway or completed via the collaborative;*
- *Number of acres planned and/or treated across jurisdictions;*
- *Number of acres planned and/or treated using collaborative tools and authorities;*
- *Additional funding secured for project planning and implementation;*
- *Number and diversity of stakeholders engaged;*
- *Increased coordination in the form of meetings, mutual projects, etc. with other regional efforts.*

The benefits provided by this WC position will be complemented by existing regional efforts. This proposal represents an attempt to better link SLWG and LAWG. SI has been engaged with LAWG since 2003, supporting the group's mission to provide water quality and socioeconomic benefits in the Lake Almanor Basin. Directly to the north of the SLWG/LAWG footprint is the 400,000-acre Burney-Hat Creek Community Forest and Watershed Group (BHCCFWG), a Collaborative Forest Landscape Restoration project also facilitated by SI. Efforts will be made to increase the coordination of, and cross-pollination between, these groups. Other existing efforts are based on the Plumas NF (Feather River Stewardship Coalition) and in Butte County (Butte County Resource Conservation District, BCRCD). SI plans to meet bimonthly with the BCRCD to increase upper and lower watershed coordination.

Communities within Indian Valley, SI's geographic base and a collection of communities through which a major Feather River tributary flows, are absent from existing collaboratives. SI plans to conduct a stakeholder analysis to determine the priorities of stakeholders, and propose pathways toward integrating the area into existing collaboratives. Collins Pine Company has requested that lands they manage in this watershed be added to the footprint, resulting in the inclusion of their entire regional ownership in the SLWG landscape project.

### Consistency with the recommendations of the Forest Carbon Plan (25 Points)

#### II. List the overall goal(s) that the watershed coordinator will focus on during the grant period.

**Goal 1:** Coordinate regular meetings, communications, and information exchange with collaborative groups.

*The FCP encourages collaborative planning and implementation of forest restoration work at the landscape or large watershed scale, including support to collaborative groups (e.g., trainings and facilitation).*

**Task 1 (T1):** Organize and facilitate bi-monthly meetings and subcommittees, as needed, with SLWG and LAWG.

**Performance Measure (PM):** a. Organize and facilitate at least four to seven SLWG meetings and four to seven LAWG meetings annually, including the production of agendas, minutes, and associated materials; b. Semi-annual review of group coordination and identification of ways to improve coordination and facilitation.

**Sub-Task 1 (ST1):** Work with a group subcommittee to develop an agenda prior to each meeting and include items that address short- and long-term goals and action steps to advance group goals. *Well-planned collaborative agenda development is vital to group progress and achieving/tracking milestones.*

**ST2:** Apply facilitation best practices to facilitate meetings in an impartial manner, including general meeting preparation and follow up as well as time for travel to and from meetings. *Third-party facilitation and clear communication will foster trust, promote increased participation, and reduce conflict and hinderances.*

**ST3:** Develop meeting minutes and post to the Sierra Institute webpage. *Tracking decision-making processes and providing access to group documents increases transparency will promote adaptive management.*

**ST4:** Assist SLWG and LAWG with additional services as requested, such as the development and review of proposals seeking support, the analysis of geospatial data, and the creation of GIS based-maps. *Technical assistance will increase the groups' ability to plan and implement strategically.*

**Goal 2:** Advance projects addressing ecological and socioeconomic issues at the landscape scale.

*The FCP aims to "create capacity for collaborative planning and implementation at the landscape level," including collaborative tools and authorities, external resources for agency activities, and efficient environmental analysis. The FCP also prioritizes enhanced and improved all-lands forest management.*

**T1:** Finalize SLWG strategic planning, priority area identification, a program of work (POW), and leverage opportunities.

**PM:** a. Priority areas and POW accepted; b. Strategic planning document draft developed, informed by multiple perspectives; c. updated version of Lake Almanor's Watershed Management Plan; d. water quality monitoring expanded into high priority areas, including Lake Almanor's tributaries; e. landscape-scale planning that incorporates knowledge learned from water; quality data and considers the impacts of forest management on regional water quality; f. additional funds and resources secured for SLWG and LAWG POW.

**ST1:** Facilitate strategic planning and geospatial analysis, and produce a final document. *A data-based strategic plan provides a blueprint for rigorous landscape-scale planning done in a truly collaborative manner, focusing efforts in areas with environmental and social resources at highest risk.*

**ST2:** Update the LAWG's watershed management plan, integrate into the SLWG strategic plan.

*Integration will improve connectivity between these integrated efforts. LAWG's focus on regional water quality will inform priorities, producing projects that address issues with a nexus to water resources.*

**ST3:** Expand existing water quality monitoring within high priority areas. *The impacts of forest management on regional water quality is not well understood. Local data will be utilized to evaluate resources and plan landscape-scale efforts with a basis in current conditions.*

**ST4:** Seek resources to leverage watershed coordination and advance POW. *Leveraged funds will sustain position beyond grant term.*

**T2:** Develop multijurisdictional, landscape-scale environmental analysis (NEPA) on high priority acres.

**PM:** a. Number of acres targeted for contiguous planning; number of ownerships therein; b. increased efficacy in NEPA development; c. resources leveraged.

**ST1:** Increase local capacity within partner organizations to assist with NEPA and CEQA. *Due to fire borrowing and reductions in non-fire agency personnel, the USFS looks to partners to assist with NEPA. Partner involvement and expertise is essential to reach pace and scale. Maidu Summit Consortium capacity building through support for Traditional Environmental Knowledge analysis and integration into projects.*

**ST2:** Collaboratively develop the area of analysis, resource surveys, and proposed action(s). *Collaborative project development ensures that stakeholder interests and priorities are represented and reduces the likelihood of legislative appeal. Utilizing stakeholder capacity ensures timely planning and implementation.*

**T3:** Facilitate the use of collaborative tools and authorities.

**PM:** Agreements entered into on behalf of SLWG/LAWG (#); projects associated with agreements (#).

**ST1:** Coordinate efforts to implement activities associated with Memorandum of Understanding, stewardship agreements, contracts, and advance projects that utilize these tools. *SI's MSA and project work will create local jobs and allows the USFS to fund preventative work. Collaborative tools will facilitate and speed implementation of larger—landscape scale—projects by increasing capacity and resources.*

**Goal 3:** Increase coordination of regional efforts and identify gaps to generate linked improvement.

*This goal also addresses the FCP's priority for landscape level collaborative planning and focuses on the procedural elements and soft infrastructure needed to tie efforts together and advance joint work.*

**T1:** Coordinate efforts with grantees and other organizations in adjacent watersheds—focus on watersheds to the north of the SLWG planning footprint and SLWG streams between the SLWG western boundary and the Sacramento River.

**PM:** a. Integrate collaborative projects/plans (#); annual meetings with regional WCs (#); shared field tours.

**ST1:** Facilitate regular meetings to improve effectiveness of complementary efforts. *Regular involvement with regional organizations is critical to coordination and achievement of mutually beneficial goals in upper and lower and adjacent watersheds, intrinsically connected by natural and social resources.*

**ST2:** Cooperate as appropriate on large-scale grants, project planning, and implementation. *Partnering efforts will make the best use of individual organizations' resources and capacity and help advance landscape outcomes mutually agreeable to all parties.*

**T2:** Address the lack of collaborative forest and watershed health efforts in the adjacent areas, particularly the Indian Valley area of the Feather River watershed; conduct stakeholder analysis in sub-watersheds that include Collins Pine land and assess viability for inclusivity in SLWG project area.

**PM:** a. SI report summarizing stakeholder analysis, outcomes, and next steps.

**ST1:** Identify, via a stakeholder analysis, areas of interest to stakeholders and the community. *Collaborative efforts and focus issues will be defined by stakeholder priorities. Filling coordination gaps ensures widespread active management and benefit for all from connected, regional action.*

**ST2:** Coordinate with nascent collaborative efforts to share information, resources, and increase capacity. *Incipient collaborative efforts can connect with existing groups without dictating the nature of their involvement. Local investment will be sustained and expanded, increasing durability and longevity.*

**Goal 4:** Improve and diversify local job opportunities, benefitting socioeconomic wellbeing.

*This goal depends on local work, spearheaded by SI, to creatively utilize woody byproducts of restoration efforts. This goal will also be achieved by increasing forest management pace and scale, as in the FCP. The Maidu Summit Consortium is actively working to expand employment opportunities for native crews.*

**T1:** Establish a POW that creates jobs from environmental compliance to implementation.

PM: a. Adoption by the USFS of projects included in the POW; b. number of jobs created.

ST1: Finalize strategic planning efforts as discussed above.

T2: Build regional plant materials infrastructure and capacity.

PM: a. Establishment of a small pilot local nursery for seed storage and plant propagation; supported curation; b. planned infrastructure for long-term capacity and job creation that support local reforestation/restoration.

ST1: Work with the MSC and Lassen National Park to secure funding supporting "seed to seed" infrastructure and staff. *This partnership ensures a respectful integration of Tribal Ecological Knowledge (TEK) and practices. Staff support is an investment in long-term capacity and job creation. Grown materials will support local reforestation/restoration and employ youth and adults.*

ST2: Coordinate associated trainings, workshops, and activities for local youth. *Local youth will develop valuable workforce skills outside the realm of timber harvesting - historically a predominant employer - diversifying job opportunities in the "woods work ecosystem."*

T3: Promote projects that will utilize burgeoning local bioenergy infrastructure with focus on disadvantaged communities.

PM: a. Bone dry tons delivered to local bioenergy facilities from SLWG projects with reduced haul distances; b. develop a steady supply of materials, ensuring the longevity of local efforts to produce bioenergy and maintain socioeconomic benefits; c. local jobs produced.

ST1: Create a POW prioritizing forest restoration activities producing small diameter material that can be used to create diverse forest products and address employment needs. *Local infrastructure will reduce haul distances and prohibitive costs associated with biomass removal, allowing for local economic development.*

ST2: Establish a long-term stewardship contract to ensure material from federal lands. *A steady supply of material will result, ensuring the longevity of local efforts to produce bioenergy and maintain socioeconomic benefits. This work is currently underway and funded by other SI programs.*

**Goal 5:** Enhance natural resource based learning and increase community awareness of collaboratives.

*The FCP recognizes the importance of addressing research needs, including the impacts of forest health on carbon storage and wildfire risk. Data will facilitate adaptive management, an element of the SLWG strategic plan, and improve regional forest management practices.*

T1: Contribute to natural resource education and citizen science programming in local schools.

PM: a. Participation rates; number of projects monitored via citizen science programs; b. publicized monitoring results through reports and social media.

ST1: Develop citizen science project monitoring protocol. *Project monitoring protocol development is funded [Cal Fire] and will help quantify impacts on forest health and carbon storage. Public understanding and support will be enhanced by citizen science.*

ST2: Engage students in water quality monitoring activities at Lake Almanor and tributaries to major streams. *Annual water quality monitoring in partnership with CSU Chico will increase students' awareness of water quality issues and careers in science. Additional opportunities will be identified with schools.*

T2: Generate outreach materials for public dissemination.

PM: a. Readership based on circulation in local publications; b. Social media platform established and # of subscribers; c. Increased SLWG and LAWG membership.

ST1: Develop bimonthly articles for local newspapers on SLWG work, including LAWG water quality updates. *Increasing SLWG and LAWG membership will garner greater community input, bring missing stakeholders into the fold, and ensure that the group's goals reflect those of the community.*

ST2: Develop social media platform for sharing information (e.g., facebook, blog, etc.) *Social media will enable groups to reach a broader audience.*

ST3: Explore development of outreach "kiosk" at local public libraries or centers. *Physical outreach materials will foster interest in collaborative activities.*

**Goal 6:** Promote conservation of, and enhance interpretive opportunities for, historic and cultural landscapes and practices, as appropriate.

*Though not an explicit goal, the FCP does discuss the importance of increasing Tribal capacity to operate as a sovereign nation and employ traditional practices for forest and watershed management.*

T1: Integrate landscape goals of the Mountain Maidu, and other Tribes, into the broader group through project involvement and monitoring.

PM: a. Projects incorporating Maidu TEK as an element of planning and/or implementation; b. Project development at the Tásmam Kojóm site/SLWG stakeholder involvement; SLWG field tours (#) involving TEK; c. MSC assessment of SLWG responsiveness to TEK



**ST1:** Consult with the MSC regarding the use of Maidu TEK in SLWG projects. *Some consultation is funded by Cal Fire and will help identify means of incorporating TEK knowledge and practices in future SLWG projects, including development and implementation on MSC and other stakeholders' lands. Additional support will increase Maidu capacity to steward their land in the project area.*

**ST2:** Directly support the MSC in management of the Tásam Kojóm site for the practice of traditional ecology. *Support of the MSC will ensure that cultural landscapes are conserved and managed according to traditional practices.*

**ST3:** Liaise between SLWG and the MSC to integrate stakeholders and leverage resources as appropriate. *Additional subtasks will be developed in cooperation with the MSC. Coordination between Tribal and group efforts will ensure that their respective resources and expertise are available to one another to improve outcomes.*

#### **Collaboration (25 Points)**

**III. Describe any existing partnerships that will be leveraged to meet the goals identified above. Describe partners' contribution to the proposal, including cash or in-kind match, and the history of the partnership.**

The following entities dedicate staff time at group and subcommittee meetings, in addition to data and other internal resources for strategic and project planning. Other stakeholders include, but are not limited to: Plumas NF, Cal Polytechnic State University, Plumas Corporation, Almanor Recreation and Park District, Feather River Land Trust, Trout Unlimited, Plumas County Board of Supervisors, Tehama County and Feather River Resource Conservation Districts, Lassen Forest Preservation Group, and Sierra Nevada Conservancy.

**Lassen NF (10 years):** Specialist time to develop and implement projects, including significant in-kind donation of specialist staff time to cooperatively develop NEPA.

**Lassen Volcanic National Park (5 years):** Specialist time to develop and implement projects, including significant in-kind donation of specialist staff time for surveying, fuels reduction implementation, etc.

**Collins Pine (20 years):** Project management and implementation expertise. Via CCI grant funds, they will contribute \$1,064,025 in forest and meadow restoration efforts within the SLWG boundary.

**Sierra Pacific Industries (15 years):** Staff resources to the realization of group goals via project implementation. Through CCI, they will contribute \$168,250 to fuels reduction efforts.

**Point Blue Conservation Science (10 years):** Partner on CCI projects; \$30,000 in coordination services.

**Maidu Summit Consortium (12 years):** Contributes \$20,000 in consultation time through a CCI grant; \$15,000 for Tásam Kojóm management.

**Mountain Meadows Conservancy (18 years):** Staff and Board time for SLWG/LAWG meetings.

**Upper Feather River Integrated Regional Watershed Management (10 years):** Collaboratively develops and implements regional projects with mutual benefits for the SLWG/LAWG groups.

**Pit and Fall River RCD (10 years):** Staff time and expertise to plan and implement regional projects

**The BCRCD (>1 year):** Staff time for bimonthly meetings to coordinate efforts.

#### **Consistency with additional planning efforts (15 Points)**

**IV. Describe any existing or planned collaborations with other organizations operating in the watershed. What efforts are currently under way to encourage cooperation between organizations?**

**Existing Collaborations:** SI has been funded by Cal Fire to conduct consultation with the MSC to better integrate Maidu TEK into SLWG projects. Additional stakeholder outreach funds are provided by a U.S. BOR grant. The long-term goal of consultation and outreach efforts is to better represent Tribal interests in SLWG planning and to respectfully utilize traditional knowledge and practices to improve the effectiveness and responsiveness of forest health treatments. The MSC will also utilize \$15,000 of requested DOC funding to support management of a unique Tribal project along the Upper Feather River and Upper Yellow Creek watersheds. Tásam Kojóm, or Humbug Valley, will be managed by MSC based upon the Maidu cultural and philosophical perspectives as expressed through traditional ecology. Tásam Kojóm, comprised of 2,325 acres of Sierra meadow and part of a critical thirty square mile headwaters feeding the Upper Feather River, is a culturally significant place to the Mountain Maidu People. For the past twenty years, it has also been an important place for the demonstration of how Maidu traditional ecology and contemporary ecological science can be woven together for the benefit of the land. This place is essential to the perpetuation of the unique culture from which the traditional Maidu ecology was derived.

**Planned Collaborations:** This proposal will increase coordination between the SLWG and LAWG, leveraging their respective resources to enhance collective impact. Due to funding restrictions, these efforts were previously coordinated by separate SI staff. Dedicating one staff member to both groups will improve communication and streamline the process of identifying areas of common interest. The SLWG will also work to incorporate LAWG's updated watershed management plan into its strategic plan, ensuring that priorities and projects are reflected in the group's POW. The nature and extent of additional overlap will be determined in cooperation with both groups. The WC will also make efforts to integrate IRWM supported projects into future CCI grant applications to increase coordination of forest and watershed efforts.

As previously described, SI will also conduct a stakeholder analysis effort within Indian Valley to determine areas and issues of interest to community members and stakeholders. SI is based in Indian Valley with strong connections to the local community, from ranchers to local schools. Collins Pine Company also owns land in this area and requested its inclusion in the larger SLWG footprint. SI will work to determine the most appropriate means of including Indian Valley in ongoing efforts or support the development of a geographically focused collaborative group. SI also plans to partner with staff from the BCRC, should both organizations receive funding from the Department of Conservation, to coordinate efforts in the upper and lower Feather River watershed. This partnership will take the form of quarterly meetings and regular information sharing to improve collective awareness and collaborate on fundraising, project planning, and implementation. Finally, the BHCCFWG operates on 400,000 acres directly north of the footprint. SI will increase internal cross-pollination and information sharing between these projects.

#### **Co-benefits (10 Points)**

**V. Describe how the proposal will complement other planning efforts in the watershed. How does the proposal support published watershed goals identified by the State or other entities?**

Existing planning efforts not previously described include the Feather River Stewardship Coalition (FRSC), a forest collaborative operating on the Plumas NF since 2013. Strategic meetings between SI and the Plumas Corporation (PC), FRSC's fiscal sponsor, will determine opportunities to leverage resources to achieve mutually beneficial goals. As a grantee of the Cal Fire California Climate Investments (CCI) grant program, SLWG supports established agency priorities, including density reduction for forest health and resilience, long-term carbon storage, and fire risk reduction. SLWG projects support priorities established by the Sierra Meadows Partnership, led locally by Point Blue Conservation Science, which seeks to restore 30,000 acres of meadows by 2030 for multiple benefits including carbon sequestration. As discussed in the "Goals" section, the proposal is also well aligned with the FCP. The WC will improve and enhance forest management on all lands, producing socioeconomic outcomes for local communities, and addressing important research needs.

#### **Long-term success (5 Points)**

**VI. Provide a qualitative description of the co-benefits anticipated to result from successful completion of the proposed tasks, as well as any quantitative information to support your claims.**

Socioeconomic benefits are an expected outcome of this effort. The project footprint contains multiple low income (AB 1550), and disadvantaged and severely disadvantaged communities as defined by the Department of Water Resources' annual median household incomes. The facilitation of strategic and large-scale forest and watershed restoration will ultimately guard against threats to human life, health and property by increasing the resilience of forested ecosystems to wildfire, and contributing to implementation-ready acreage within the SLWG. Woody biomass generated from SLWG projects will be used to produce electricity at one of a number of local co-generation facilities, creating jobs, reducing open pile burning, improving air quality, and mitigating greenhouse gas emissions via renewable energy.

The footprint hosts the State and Federally Endangered spring-run Chinook salmon, for whom the most pernicious threats are low-flow conditions and temperature increases, both likely to be exacerbated by climate change. Upstream management facilitated by a WC will improve hydrologic functioning and water availability. The type of projects pursued, including headwaters meadow restoration, will also improve habitat for a number of special status species, including the willow flycatcher, great gray owl, and Cascades frog.

The expansion of the LAWG's annual water quality monitoring program, in addition to citizen science monitoring, will help the groups adaptively manage project impacts on water quality. Support to facilitate local plant materials infrastructure will further engage interested community members and students, while providing regionally appropriate restoration material. As mentioned, outreach to the MSC will aim to increase their engagement in SLWG efforts and identify opportunities to integrate TEK into project planning and design.

**VII. Describe any methods or plans to sustain the watershed coordinator position and build upon the accomplishments of the work plan beyond the life of the grant and explain how the organization will maintain funding for the WC position.** SI holds a 10-year MSA, expiring in 2028, with the Lassen, Plumas, and Modoc NFs. Project work has begun under a Supplemental Project Agreement covering the entirety of the Lassen NF. As appropriate, SI hopes to include SLWG projects in this MSA, thereby making available retained receipts from merchantable timber for group facilitation. SI intends to apply for CCI funds to implement projects on Federal lands currently being planned in cooperation with the USFS. Coordination funds could be included in this and other grant proposals going forward.

#### 4. WORK PLAN

<b>TASK 1</b> Organize and facilitate bi-monthly meetings and subcommittees, as needed, with SLWG and LAWG.	Timeline [Start and End Date]	Total Requested Grant Funds
<p><b>Subtask A:</b> Work with a group subcommittee to develop an agenda prior to each meeting and include items that address short- and long-term goals and action steps to advance group goals.</p> <p><b>Subtask B:</b> Apply facilitation best practices to facilitate meetings in an impartial manner, including general meeting preparation and follow up as well as time for travel to and from meetings.</p> <p><b>Subtask C:</b> Develop meeting minutes and post to the Sierra Institute webpage.</p> <p><b>Subtask D:</b> Assist SLWG and LAWG with additional services as requested, such as the development and review of proposals seeking support, the analysis of geospatial data, and the creation of GIS based-maps.</p> <p><b>Performance Measures:</b></p> <ul style="list-style-type: none"> <li>a. Organize and facilitate at least four to seven SLWG meetings and four to seven LAWG meetings annually, including the production of agendas, minutes, and associated materials.</li> <li>b. Semi-annual review of group coordination and identification of ways to improve coordination and facilitation.</li> </ul>	Mar 2019 - Mar 2021	\$57,662.04
<b>TASK 2</b> Finalize SLWG strategic planning, priority area identification, a program of work (POW), and leverage opportunities.		
<p><b>Subtask A:</b> Facilitate strategic planning and geospatial analysis, and produce a final document.</p> <p><b>Subtask B:</b> Update the LAWG's watershed management plan, integrate into the SLWG strategic plan.</p> <p><b>Subtask C:</b> Expand existing water quality monitoring in high priority areas.</p> <p><b>Subtask D:</b> Seek resources to leverage watershed coordination and advance POW.</p> <p><b>Performance Measures:</b></p> <ul style="list-style-type: none"> <li>a. Priority areas and POW accepted;</li> <li>b. Strategic planning document draft developed, informed by multiple perspectives;</li> <li>c. Updated version of Lake Almanor's Watershed Management Plan;</li> <li>d. Water quality monitoring expanded into high priority areas, including Lake Almanor's tributaries;</li> <li>e. Landscape-scale planning that incorporates knowledge learned from water; quality data and considers the impacts of forest management on regional water quality;</li> <li>f. Additional funds and resources secured for SLWG and LAWG POW</li> </ul>	Mar 2019 - Dec 2019	\$17,473.83
<b>TASK 3</b> Develop multijurisdictional, landscape-scale environmental analysis (NEPA) on high priority acres.		
<p><b>Subtask A:</b> Increase local capacities within partner organizations to assist with NEPA and CEQA. (CCI grant used to conduct on-the-ground work.)</p> <p><b>Subtask B:</b> Collaboratively develop the area of analysis, resource surveys, and proposed action(s).</p> <p><b>Performance Measures:</b></p> <ul style="list-style-type: none"> <li>a. Number of acres targeted for contiguous planning; number of ownerships therein;</li> <li>b. Increased efficacy in NEPA development</li> <li>c. Resources leveraged.</li> </ul>	Apr 2019 - Apr 2020	\$2,912.25
<b>TASK 4</b> Facilitate the use of collaborative tools and authorities.		



<b>Subtask A:</b> Coordinate efforts to implement activities associated with Memorandum of Understanding, stewardship agreements, contracts, and advance projects that utilize these tools. <b>Performance Measures:</b> a. Agreements entered into on behalf of SLWG/LAWG (#); projects associated with agreements (#).	Mar 2019 - Mar 2021	\$5,824.50
<b>TASK 5</b> Coordinate efforts with grantees and other organizations in adjacent watersheds—with focus on watersheds to the north of the SLWG planning footprint and SLWG streams between the SLWG western boundary and the Sacramento River.		
<b>Subtask A:</b> Facilitate regular meetings to improve effectiveness of complementary efforts. <b>Subtask B:</b> Cooperate as appropriate on large-scale grants, project planning, and implementation. <b>Performance Measures:</b> a. Integrate collaborative projects/plans (#); annual meetings with regional WCs (#); shared field tours.	Mar 2019 - Mar 2021	\$3,494.70
<b>TASK 6</b> Address the lack of collaborative forest and watershed health efforts in the adjacent areas, particularly the Indian Valley area of the Feather River watershed; conduct stakeholder analysis in sub-watersheds that include Collins Pine land and assess viability for inclusivity in SLWG project area.		
<b>Subtask A:</b> Identify, via a stakeholder analysis, areas of interest to stakeholders and the community. <b>Subtask B:</b> Coordinate with nascent collaborative efforts to share information, resources, and increase capacity. <b>Performance Measures:</b> a. SI report summarizing stakeholder analysis, outcomes, and next steps.	June 2019 - Sept 2019	\$23,298.00
<b>TASK 7</b> Establish a POW that creates jobs from environmental compliance to implementation.		
<b>Subtask A:</b> Finalize strategic planning efforts as discussed above. <b>Performance Measures:</b> Adoption by the USFS of projects included in the POW; number of jobs created.	Dec 2019 - Mar 2021	\$17,473.50
<b>TASK 8</b> Build regional plant materials infrastructure and capacity.		
<b>Subtask A:</b> Work with the MSC and Lassen Volcanic National Park to secure funding supporting “seed to seed” infrastructure and staff. <b>Subtask B:</b> Coordinate associated trainings, workshops, and activities for local youth. <b>Performance Measures:</b> a. Establishment of a small pilot local nursery for seed storage and plant propagation; supported curation. b. Planned infrastructure for long-term capacity and job creation that support local reforestation/restoration.	May 2019 - Mar 2021	\$23,298.00
<b>TASK 9</b> Promote projects that will utilize burgeoning local bioenergy infrastructure with focus on disadvantaged communities.		
<b>Subtask A:</b> Create a POW prioritizing forest restoration activities producing small diameter material that can be used to create diverse forest products and address employment needs. <b>Subtask B:</b> Establish a long-term stewardship contract to ensure material from federal lands. <b>Performance Measures:</b> a. Bone dry tons delivered to local bioenergy facilities from SLWG projects with reduced haul distances.	Dec 2019 - Mar 2021	\$11,649.00

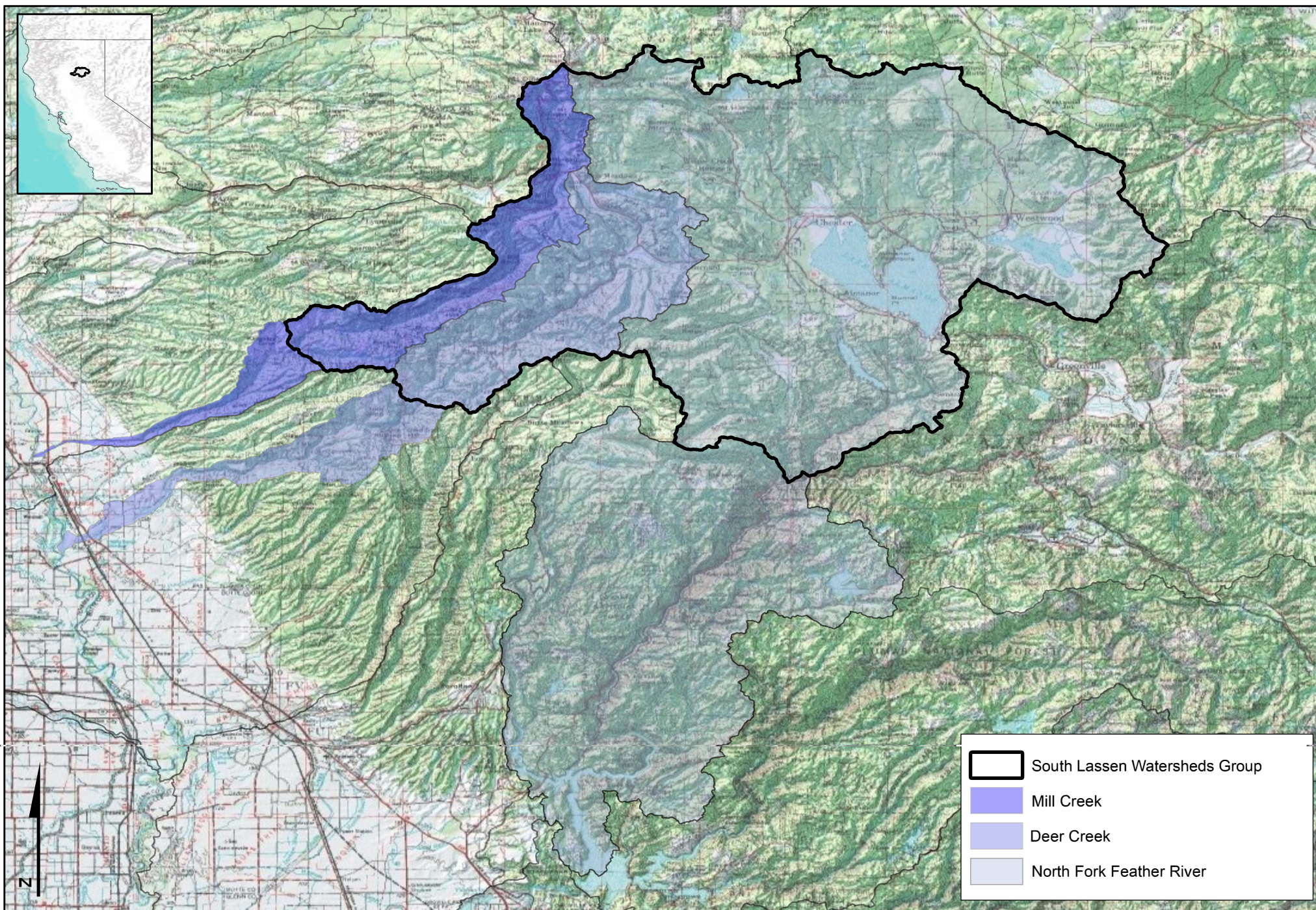
b. Develop a steady supply of materials, ensuring the longevity of local efforts to produce bioenergy and maintain socioeconomic benefits. This work is currently underway and funded by other SI programs. c. Local jobs produced.		
<b>TASK 10</b> Contribute to natural resource education and citizen science programming in local schools.		
<b>Subtask A:</b> Develop citizen science project monitoring protocol. <b>Subtask B:</b> Engage students in water quality monitoring at Lake Almanor and tributaries to major streams. <b>Performance Measures:</b> a. Participation rates; number of projects monitored via citizen science programs. b. Publicized monitoring results through reports and social media.	Mar 2019 - Mar 2021	\$17,473.50
<b>TASK 11</b> Generate outreach materials for public dissemination.		
<b>Subtask A:</b> Develop bimonthly articles for local newspapers on SLWG work, including LAWG water quality updates. <b>Subtask B:</b> Develop social media platform for sharing information (e.g., facebook, blog, etc.) <b>Subtask C:</b> Explore development of outreach "kiosk" at local public libraries or centers. <b>Performance Measures:</b> a. Readership based on circulation in local publications. b. Social media platform established and # of subscribers. c. Increased SLWG and LAWG membership.	Mar 2019 - Mar 2021	\$11,649.00
<b>TASK 12</b> Integrate landscape goals of the Mountain Maidu, and other Tribes, into the broader group through project involvement and monitoring.		
<b>Subtask A:</b> Consult with the MSC regarding the use of Maidu TEK in SLWG projects. <b>Subtask B:</b> Directly support the MSC in management of the Tásmam Kojóm site for the practice of traditional ecology. <b>Subtask C:</b> Liaise between SLWG and the MSC to integrate stakeholders and leverage resources as appropriate. <b>Subtask D:</b> Identify projects in the POW and beyond with the potential to integrate Tribal practices. <b>Performance Measures:</b> a. Projects incorporating Maidu TEK as an element of planning and/or implementation. a. Project development at the Tásmam Kojóm site/SLWG stakeholder involvement; SLWG field tours (#) involving TEK c. MSC assessment of SLWG responsiveness to TEK	Mar 2019 - Mar 2021	\$29,122.27
<b>TASK 13</b> Network with other watershed coordinators throughout the region and state and exchange lessons learned.		
<b>Subtask A:</b> Travel to Sacramento or other determined locations to participate in watershed coordinator trainings and networking opportunities. <b>Performance Measures:</b> a. Skills gained on facilitation, conflict resolution, grant writing, grant management, and other related watershed coordinator duties	Mar 2019 - Mar 2021	\$6,933.48
	GRAND TOTAL	\$228,264.07

## 5. BUDGET

PERSONNEL*	Hourly Rate/Unit Cost	Number of hours/unit	Task 1	Task 2	Task 3	Task 4	Task 5	Task 6	Task 7	Task 8	Task 9	Task 10	Task 11	Task 12	Task 13	Total Requested Grant Funds
Watershed Coordinator A	\$37.17	3,744	\$31,093.00	\$10,932.00	\$2,435.00	\$4,935.00	\$2,343.40	\$17,530.00	\$12,925.00	\$17,935.00	\$5,935.00	\$14,661.27	\$9,400.00	\$5,600.00	\$3,452.00	\$139,176.67
Watershed Coordination Management	\$80.00	416	\$15,360.00	\$3,520.00				\$2,400.00	\$2,000.00	\$2,000.00	\$4,000.00			\$4,000.00		\$33,280.00
Maidu Summit Consortium	\$40.00	375												\$15,000.00		\$15,000.00
		Subtotal	\$46,453.00	\$14,452.00	\$2,435.00	\$4,935.00	\$2,343.40	\$19,930.00	\$14,925.00	\$19,935.00	\$9,935.00	\$14,661.27	\$9,400.00	\$24,600.00	\$3,452.00	\$187,456.67
TRAVEL COSTS																
Travel: Within watershed (group and subcommittee meetings)	\$0.58/mile	4,439 miles	\$946.56	\$473.28			\$591.60					\$238.73		324.8		\$2,574.97
Travel: To required meetings (Sacramento)	\$0.58/mile	3,000 miles													\$1,740	\$1,740.00
Lodging: For required meetings (Sacramento)	\$95/night	8 nights													\$760	\$760.00
		Subtotal	\$946.56	\$473.28	\$	\$	\$591.60	\$	\$	\$	\$	\$238.73	\$	\$324.80	\$2,500.00	\$5,074.97
SUPPLIES	Hourly Rate/Unit Cost	Number of hours/unit	Task 1	Task 2	Task 3	Task 4	Task 5	Task 6	Task 7	Task 8	Task 9	Task 10	Task 11	Task 12	Task 13	Total Requested Grant Funds
Printing	\$0.01/B&W; \$0.06/color	14,571 pages	\$100	\$75	\$65	\$65	\$65	\$70	\$75	\$65	\$65	\$100	\$200	\$75		\$1,020.00
News releases	\$50	8 ads											\$400			\$400.00
Computer and software	\$2,000	1	\$2,000													\$2,000.00
		Subtotal	\$2,100	\$75	\$65	\$65	\$65	\$70	\$75	\$65	\$65	\$100	\$600	\$75	\$	\$3,420.00
ADMINISTRATIVE COSTS**																
			Task 1	Task 2	Task 3	Task 4	Task 5	Task 6	Task 7	Task 8	Task 9	Task 10	Task 11	Task 12	Task 13	
Office/Occupancy Expenses	5% operating costs		\$408.12	\$123.68	\$20.61	\$41.23	\$24.74	\$164.90	\$123.68	\$164.90	\$82.45	\$123.68	\$82.45	\$206.12	\$49.07	\$1,615.62
Office Supplies	2% operating costs		\$163.25	\$49.47	\$8.25	\$16.49	\$9.89	\$65.96	\$49.47	\$65.96	\$32.98	\$49.47	\$32.98	\$82.45	\$19.63	\$646.25
Printing/postage	1% operating costs		\$81.62	\$24.74	\$4.12	\$8.25	\$4.95	\$32.98	\$24.74	\$32.98	\$16.49	\$24.74	\$16.49	\$41.22	\$9.81	\$323.12
Accounting/administrative staff	87% operating costs		\$7,101.36	\$2,151.99	\$358.66	\$717.32	\$430.39	\$2,869.26	\$2,151.95	\$2,869.26	\$1,434.63	\$2,151.95	\$1,434.63	\$3,586.55	\$853.89	\$28,111.81
Meetings (e.g., Board meetings, community engagement, etc.)	5% operating costs		\$408.12	\$123.68	\$20.61	\$41.23	\$24.74	\$164.90	\$123.68	\$164.90	\$82.45	\$123.68	\$82.45	\$206.12	\$49.07	\$1,615.62
		Subtotal	\$8,162.48	\$2,473.55	\$412.25	\$824.50	\$494.70	\$3,298.00	\$2,473.50	\$3,298.00	\$1,649.00	\$2,473.50	\$1,649.00	\$4,122.47	\$981.48	\$32,312.43
		TOTAL	\$57,662.04	\$17,473.83	\$2,912.25	\$5,824.50	\$3,494.70	\$23,298.00	\$17,473.50	\$23,298.00	\$11,649.00	\$17,473.50	\$11,649.00	\$29,122.27	\$6,933.48	\$228,264.07
MATCHING FUNDS																
		Subtotal	Task 1	Task 2	Task 3	Task 4	Task 5	Task 6	Task 7	Task 8	Task 9	Task 10	Task 11	Task 12	Task 13	
NEPA production (Cal Fire)					\$400,000.00											\$400,000.00
Facilitation/Coordination, BHCCWG (USFS)							\$30,000.00									\$30,000.00
Statewide, landscape scale coordination (USFS)															\$20,000.00	\$20,000.00
Natural resource education (USFS)												\$5,000.00				\$5,000.00
Maidu Summit Consortium consultation (Cal Fire)														\$10,000.00		\$10,000.00
		Subtotal	\$	\$	\$400,000.00	\$	\$30,000.00	\$	\$	\$	\$	\$5,000.00	\$	\$10,000.00	\$20,000.00	\$465,000.00
TOTAL PROJECT PROPOSED COSTS			\$693,264.07													
*Salaries include benefits																
**Administrative costs are equal to Sierra Institute's federally approved rate (16.49%)																

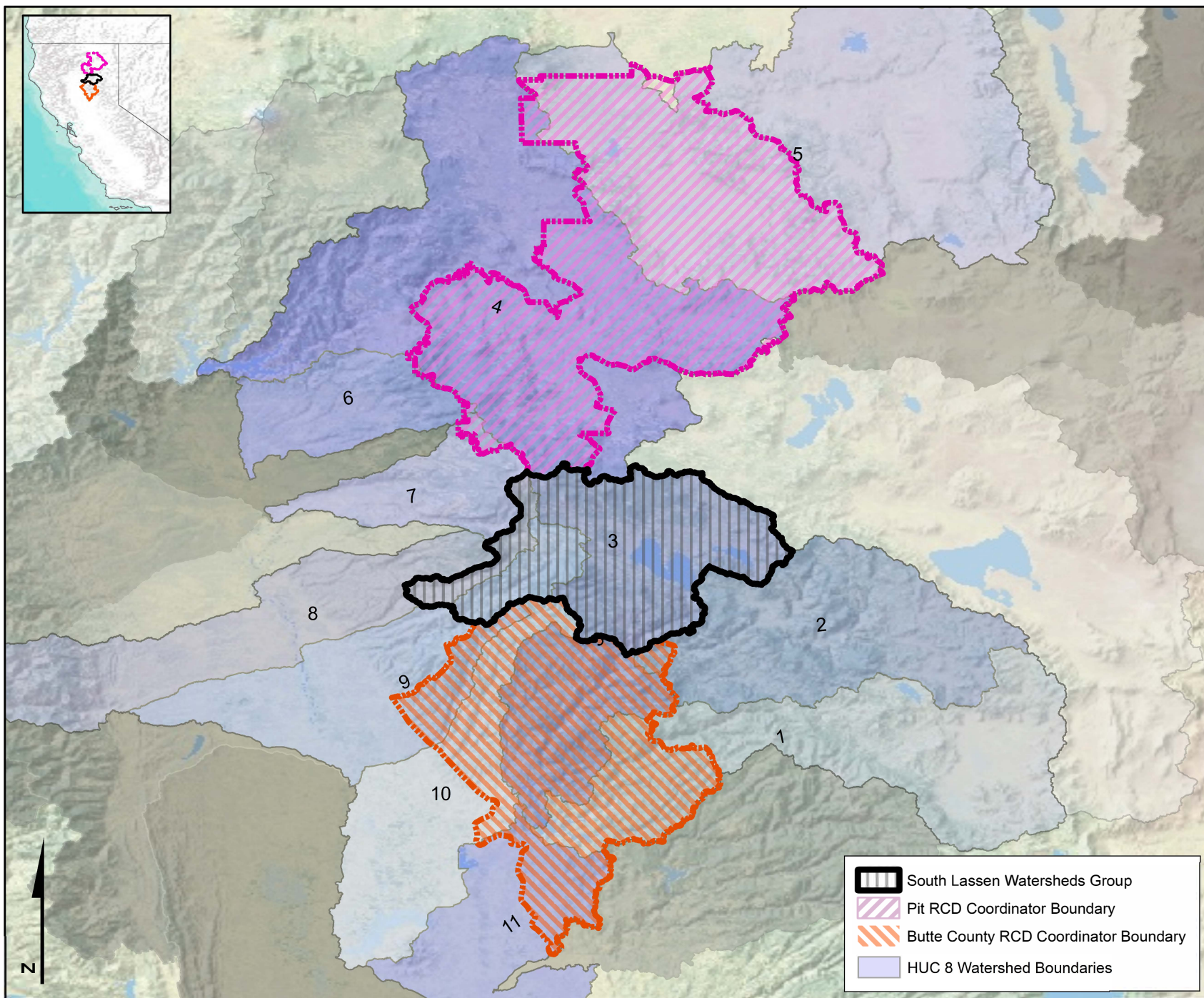


# DOC Watershed Coordinator Grant Program- South Lassen Watersheds Group





# DOC Watershed Coordinator Grant Program - SLWG and Neighboring Coordinator Groups



## Watershed Legend

- 1 Middle Fork Feather River
- 2 East Branch North Fork Feather River
- 3 North Fork Feather River
- 4 Lower Pit
- 5 Upper Pit
- 6 Cow Creek
- 7 Battle Creek
- 8 Thomes Creek-Sacramento R.
- 9 Big Chico Creek-Sacramento R.
- 10 Butte Creek
- 11 Honcut Headwaters-Lower Feather River

- South Lassen Watersheds Group
- Pit RCD Coordinator Boundary
- Butte County RCD Coordinator Boundary
- HUC 8 Watershed Boundaries



February 7, 2019

DOC Watershed Coordinator Grant Proposal Language and Votes

**Grant Language:**

The Board of Directors of the Sierra Institute for Community and Environment (Sierra Institute) hereby authorizes the submittal of an application to the Forest Health Watershed Coordinator Grant Program. We also authorize entrance into a Grant agreement with the Department of Conservation if the project is awarded funding and accept the template terms and conditions of said agreement. Furthermore, we certify that there is no conflict of interest, or appearance of conflict of interest, for any member of this Board of Directors as it relates to this project. Finally, we authorize Mr. Jonathan Kusel, Executive Director of the Sierra Institute, to execute tasks, such as signing documents, related to the application, grant agreement, and acquisition, if the project is awarded funding.



Gerry Gray

Secretary, Sierra Institute for Community and Environment Board of Directors

**Votes via email on February 6, 2019:**

10 of 12 Board of Directors gave unanimous approval: aye.  
Two Board of Directors were absent.





---

**File Code:** 2500  
**Date:** January 30, 2019

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

To Whom It May Concern:

The Lassen National Forest (Lassen NF) supports Sierra Institute for Community and Environment's (Sierra Institute) proposal to the Department of Conservation's 2019 Watershed Coordinator grant program. The Lassen values Sierra Institute's commitment to advance collaborative solutions to pressing watershed management issues, including forest health and resilience.

The landscape managed by the Lassen National Forest is increasingly threatened by high severity wildfires, having deleterious impacts on water quality and quantity. In an effort to advance landscape-scale collaborative restoration and forest health projects, the Sierra Institute coordinates the South Lassen Watersheds Group (SLWG) in cooperative project planning and design, promising to address critical resource management issues on the ground.

With the support of partners like the Sierra Institute, the Lassen National Forest is able to better coordinate with neighboring landowners, increasing the reach of its efforts. Furthermore, by including diversity of stakeholders the SLWG allows the Lassen National Forest to understand and address the concerns of important regional interests, including Tribal groups and nonprofits.

As an active member of SLWG and critical landowner within the SLWG footprint, the Lassen National Forest dedicates staff time, area expertise, local data, and associated resources to support collaborative planning and implementation of projects focused on improving watershed and community health.

The Lassen National Forest is also a key stakeholder in the Burney-Hat Creek Community Forest and Watershed Group, a Collaborative Forest Landscape Restoration Program group facilitated by the Sierra Institute.

The Lassen National Forest values and supports the Sierra Institute's facilitation of SLWG and recognizes its critical contribution to improving social and ecological conditions in this critical region. We believe that support of this effort will increase the pace and scale of critical restoration and management activities in the region.



We look forward to our continued involvement with this project, for which we strongly recommend your support.

Sincerely,



CHRISTIAN SCHOW  
Acting Forest Supervisor

cc: Carol Thornton; Russell Nickerson; Janine Book





# United States Department of the Interior

NATIONAL PARK SERVICE  
Lassen Volcanic National Park  
PO Box 100  
Mineral, CA 96063



IN REPLY REFER TO:  
Lassen Letter, SI DOC grant

February 15, 2019

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

To Whom It May Concern:

Lassen Volcanic National Park (LAVO) supports Sierra Institute for Community and Environment's (Sierra Institute) proposal to the Department of Conservation's 2019 Watershed Coordinator grant program. The Sierra Institute is integral to the coordination of collaborative efforts, responsive to environmental and community needs, in critical upper watersheds.

As a National Park Service unit, LAVO works to preserve natural and cultural resources for future generations on more than 100,000 acres of Federal public lands, including the headwaters of the North Fork of the Feather River and Mill Creek. LAVO is a founding member of the South Lassen Watersheds Group (SLWG), serving on the strategic planning and executive subcommittee. LAVO and Sierra Institute staff work closely to manage SLWG projects related to the planning and implementation of fuels reduction and forest health activities within Park boundaries. LAVO is also a member of the Burney-Hat Creek Community Forest and Watershed Group, a Collaborative Forest Landscape Restoration Program group facilitated by the Sierra Institute.

As an active member of SLWG and project partner of the Sierra Institute, LAVO dedicates staff time, area expertise, local data, and associated resources, to the efforts of planning and implementing projects focused on improving watershed and community health. These contributions improve the Watershed Coordinator's efficacy in prioritizing group projects, and in crafting and managing project-related grant funds. LAVO contributes to the SLWG effort in recognition of the need to act at the watershed scale and across jurisdictions in order to produce meaningful outcomes for human and ecological communities alike.

The Sierra Institute's facilitation of SLWG and associated projects represent a valuable contribution to improving conditions within critical upper watersheds. We look forward to our continued involvement in this project and recommend your support.

Sincerely,

Steve Buckley  
Ecologist/Botanist  
Lassen Volcanic National Park



January 15, 2019

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

To Whom It May Concern:

Collins Pine Company (Collins) supports Sierra Institute for Community and Environment's (Sierra Institute) proposal to the Department of Conservation's 2019 Watershed Coordinator grant program. Collins commits its ongoing collaboration to achieve mutually beneficial goals, namely Sierra Institute's coordination of large-scale efforts to positively impact human and environmental health within critical upper watersheds.

Collins owns and sustainably manages the Forest Stewardship Council-certified Collins Almanor Forest, totaling 94,000 acres within the North Fork of the Feather River, Mill Creek, and Deer Creek watersheds. Collins has been a member of the South Lassen Watersheds Group (SLWG) since its inception, and serves on the group's strategic planning and executive subcommittee. Collins Pine has also provided professional expertise and consulting services to the Sierra Institute in implementing forest management activities.

As a key member of SLWG, Collins dedicates staff time, expertise, and associated resources to the effort of facilitating project planning and implementation in partnership with Federal, State, and private entities. These contributions assist the Watershed Coordinator in drafting guiding documents for group process, and crafting and managing project-related grant funds. Collins contributes these resources with the recognition that the collaborative process facilitated by the Sierra Institute is instrumental in building effective partnerships with affected stakeholders to produce on-the-ground outcomes.

The Sierra Institute's effort to advance the work of the SLWG will expand the scope of necessary management activities across the critical watersheds in which we work by coordinating the efforts and priorities of regional interests. We are enthusiastic about the development of, and our involvement in, this project and highly recommend your support.

Respectfully,

Paul M. Harlan  
VP, Resources



# Sierra Pacific Industries

---

P.O. Box 496014 • Redding, California 96049-6014  
Phone (530) 378-8000 • FAX (530) 378-8139

January 18, 2019

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

To Whom It May Concern:

Sierra Pacific Industries (SPI) supports Sierra Institute for Community and Environment's (Sierra Institute) proposal to the Department of Conservation's 2019 Watershed Coordinator grant program. The Sierra Institute is instrumental in coordinating large-scale efforts to cooperatively plan and implement forest health projects in critical upper watersheds with meaningful ecological and social impacts.

SPI is the largest private landowner in the South Lassen Watersheds Group (SLWG) footprint. SPI has been a member of the SLWG since its inception and is a regular contributor to subcommittee efforts. SPI partners with the Sierra Institute and group stakeholders to plan and implement projects within the SLWG footprint, including a multi-jurisdictional project funded by Cal Fire.

As a key member of SLWG, SPI dedicates staff time, expertise, and associated resources to the effort of facilitating project planning and implementation in partnership with Federal, State, and private entities. These contributions assist the Watershed Coordinator in drafting guiding documents for group process, and crafting and managing project-related grant funds. SPI contributes these resources as an indicator of their support for the collaborative process facilitated by the Sierra Institute, and their commitment to producing large-scale, multiple benefit outcomes.

The Sierra Institute's effort to advance the work of the SLWG will expand the scope of necessary management activities across the critical watersheds in which we work by coordinating the efforts and priorities of regional interests. We are enthusiastic about the development of, and our involvement in, this project and highly recommend your support.

Sincerely,

Mike Mitzel  
Northern Sierra Area Manager, Sierra Pacific Industries



## MAIDU SUMMIT CONSORTIUM

P.O. Box 682, Chester, CA 96020

www.maidusummit.org

530.258.2299

info@maidusummit.org

February 5, 2019

### BOARD

**Ben Cunningham**

Chairperson  
Tsi-Akim Maidu

**Beverly Ogle**

Vice-Chairperson  
Tasmam Kojom Foundation

**Lorena Gorbet**

Treasurer  
Maidu Cultural Development Group

**Marvena Harris**

Secretary  
Big Meadows Historic Preservation  
Association

**Danny Manning**

Board member  
Roundhouse Council

**Lupe Luna**

Board member  
Greenville Rancheria

**Melany Johnson**

Board member  
Susanville Indian Rancheria

**Ricky Prows**

Board member  
Mountain Maidu Historical  
Preservation Association

**Les Hall**

Board member  
United Maidu Nation

### STAFF

**Kenneth Holbrook**

Executive Director

**Alisha Wilson**

Project Manager

**Shannon Williams**

Office Manager

**Misty Salem**

Administrative Assistant

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

To Whom It May Concern:

The Maidu Summit Consortium (MSC) hereby expresses its support for Sierra Institute for Community and Environment's (Sierra Institute) submission to the Department of Conservation's 2019 Watershed Coordinator grant program. The Sierra Institute is an important player in the advancement of collaboration in our critical upper watersheds, producing meaningful social and ecological outcomes.

In 2019, the MSC will be deeded 2,325 acres within the SLWG footprint via the Pacific Forest and Watershed Lands Stewardship Council. The MSC's landholdings will be used, in part, to demonstrate the positive impacts of traditional Maidu land management practices. The MSC has been a years-long partner of the Sierra Institute and is an active participant in both SLWG and LAWG and has been funded, via a separate Sierra Institute grant award, to provide 400 hours of consultation services to the SLWG. Said consultation will result in identification of priority areas for the use of Maidu Traditional Ecological Knowledge (TEK) within the planning boundary, as well as various means of including TEK into both project design and implementation.

As an active member of the SLWG and a partner on grant funded projects, the MSC will dedicate the time of staff and community members to perform consultation, inform strategic planning efforts, and produce guiding documents for the group related to Maidu TEK. As a LAWG member, the MSC dedicates staff time and associated resources to project planning and implementation, as well as the expansion of regional water quality monitoring. These contributions assist the Watershed Coordinator in facilitating projects that meaningfully incorporate traditional knowledge and practices for improved outcomes.

In continuing and expanding the work of the SLWG, the Sierra Institute will ensure that management activities, reflective of the priorities of diverse stakeholders, are pursued in critical upper watersheds. We strongly recommend your support for this effort.

Sincerely,

Ken Holbrook  
Executive Director, Maidu Summit Consortium



# Fall River Resource Conservation District

Post Office Box 83  
McArthur, CA 96056



Telephone/Fax: (530) 336-6591/336-5618  
e-mail fallriverrcd@citlink.net

February 13, 2019

Watershed Coordinator Program Manager  
Department of Conservation

To Whom It May Concern:

The Fall River Resource Conservation District (Fall River RCD) supports Sierra Institute for Community and Environment's (Sierra Institute) proposal to the Department of Conservation's 2019 Watershed Coordinator grant program. The Sierra Institute fills an essential role in the coordination of collaborative efforts and response to environmental and community needs in critical upper watersheds, including the Feather River and Pit River.

The Fall River RCD supports private and public landowners in the use and management of natural resources, ensuring sustained economic, social, and environmental benefits across an approximately 1.2 million-acre landscape in northeastern California. As a primary partner of the Burney-Hat Creek Community Forest and Watershed Group (BHC), facilitated by the Sierra Institute, the Fall River RCD works closely with Sierra Institute and project partners to advance the planning and implementation of forest and watershed health projects throughout the RCD's jurisdiction, including the core 364,000-acre BHC footprint, which lies adjacent to the South Lassen Watersheds Group (SLWG) planning unit. As the SLWG matures and projects become more defined, there is critical opportunity to coordinate and collaborate across adjacent boundaries to achieve landscape-level objectives.

To increase the impact of coordinated efforts at the watershed scale and across all jurisdictions, the Fall River RCD dedicates staff time, area expertise, local data, and associated resources to the efforts of planning and implementing projects focused on improving watershed and community health. These contributions improve Sierra Institute and other partners' efficacy in prioritizing collaborative projects.

The Sierra Institute's facilitation of SLWG, BHC, and associated projects represent a valuable contribution to improving conditions within critical upper watersheds. Given the long-standing partnership between Sierra Institute and the Fall River RCD and the mutual goals of both BHCCFWG and SLWG to advance landscape-level forest and watershed projects at an increased pace and scale, the Fall River RCD strongly recommends your support for Sierra Institute's proposal.

Sincerely,

Todd Sloat  
Fall River Resource Conservation District  
Watershed Principal



February 8, 2019

Butte County Resource Conservation District  
150 Chuck Yeager Way, Ste. A  
Oroville, CA 95965

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

To Whom It May Concern:

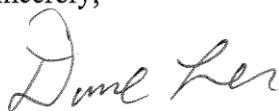
The Butte County Resource Conservation District (BCRCD) hereby supports the Sierra Institute for Community and Environment's (Sierra Institute) proposal for a watershed coordinator for the South Lassen Watersheds and Lake Almanor Watershed Groups. The BCRCD has also submitted a watershed coordinator grant application for adjacent watersheds. We see each other as cooperators rather than competitors, and know we will both accomplish more by sharing information and collaborating on regional projects.

BCRCD is a special district whose sphere of influence covers Butte County. BCRCD's mission is to protect, enhance, and support Butte County agriculture and natural resources by working with willing landowners and citizens through education, land management, and on-the-ground projects. Working with private, local, state and federal actors, BCRCD strives to find win-win outcomes that protect soil, water and biodiversity. Through various MOUs and special agreements, BCRCD sometimes performs work in adjacent counties, and welcomes other RCDs and groups with specialized knowledge or capacity to work on Butte County projects as well.

The Sierra Institute's project area dovetails well with BCRCD's. Our two groups consulted early on to make sure our boundaries fit with each other and to verify our project areas made sense ecologically, hydrologically, and socially. A division of the Feather River watershed into an upper and lower zone, with strong collaboration between the two, recognizes that unique conditions and needs of these regions. This approach will enhance each group's effectiveness and yield greater results.

To maximize results, regional collaboration is critical. Therefore, if both proposals are funded, the BCRCD is committed to collaborating with the Sierra Institute to achieve shared watershed goals as spelled out in the budget and scope of work.

Sincerely,



Dave Lee  
Chairman, Butte County RCD Board of Directors

# Upper Feather River Integrated Regional Water Management Group

555 Main Street | Quincy, CA | 95971 | (530) 283-6214 | <http://featherriver.org> | [ufr.contact@gmail.com](mailto:ufr.contact@gmail.com)

---

February 12, 2019

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

RE: Support for Sierra Institute's Watershed Coordinator Grant Application

To Whom It May Concern:

The Upper Feather River Integrated Regional Water Management Program (Upper Feather River IRWM) hereby expresses its support for Sierra Institute for Community and Environment's (Sierra Institute) submission to the Department of Conservation's 2019 Watershed Coordinator grant program. Collaborators like the Sierra Institute are instrumental in advancing regional efforts to collectively address critical watershed issues.


The Upper Feather River IRWM works to implement an integrated strategy for protecting and managing sustainable water resources throughout its planning footprint, which incorporates 3,604 square miles of the northern Sierra Nevada. As an active stakeholder in the South Lassen Watersheds Group (SLWG), the Upper Feather IRWM contributes to the group's planning efforts, identifying opportunities to incorporate SLWG projects into the IRWM portfolio and vice versa. Furthermore, the IRWM portfolio includes three project concepts from the Lake Almanor Watershed Group (LAWG), an effort coordinated by the Sierra Institute and nested within the SLWG footprint with a focus on water quality improvements.

Nurturing partnerships between stakeholders such as Sierra Institute and the Upper Feather River IRWM through collaborative groups like SLWG and LAWG is vital to pursuing the collective mission to strategically and consistently integrate planning, management, and coordination efforts in the region. The IRWM is committed to increasing the impact of these efforts by creating connections with available resources, and believes that Sierra Institute's role in local and regional efforts will be enhanced with increased support for watershed coordination.

In continuing and expanding the work of the SLWG and LAWG, the Sierra Institute will ensure that necessary management activities are undertaken in critical upper watersheds. We look forward to our continued involvement in this effort, and strongly recommend your support for this application.

Please contact us if you have any questions regarding our support for the Sierra Institutes involvement in this grant process.

Sincerely,

A handwritten signature in black ink, appearing to read 'Uma Hinman', with a stylized, cursive script.

Uma Hinman  
Upper Feather River IRWM Coordinator

ON BEHALF OF:  
Sharon Thrall, Chair  
Upper Feather River Integrated Regional Water Management Group

cc: Jonathan Kusel, Sierra Institute for Community and Environment



January 22, 2019

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

To Whom It May Concern:

Point Blue Conservation Science (Point Blue) hereby expresses its support for Sierra Institute for Community and Environment's (Sierra Institute) submission to the Department of Conservation's 2019 Watershed Coordinator grant program. Collaborators like the Sierra Institute are instrumental in advancing regional efforts to collectively address critical watershed issues.

Point Blue works within the North Fork of the Feather River, Mill Creek, Deer Creek, and surrounding watersheds to promote ecosystem resilience to a changing climate. Point Blue assists private and public landowners in designing and implementing projects that are responsive to environmental needs and grounded in local science and adaptive management. Point Blue has been a decades-long partner in Sierra Institute's collaborative forest and watershed restoration efforts, beginning with the Almanor Basin Watershed Advisory Committee, predecessor to the Lake Almanor Watershed Group and South Lassen Watersheds Group (SLWG).

As an active member of the SLWG and participant on the group's strategic planning and executive subcommittee, Point Blue has and will dedicate staff time, including providing local ecological data and expertise, to advance the established goals of the group. These contributions assist the Watershed Coordinator in drafting strategic planning documentation, crafting project-related grant applications, and liaising with landowners in project design and implementation.

In continuing and expanding the work of the SLWG, the Sierra Institute will ensure that necessary management activities are undertaken in critical upper watersheds. We look forward to our continued involvement in this effort, and recommend your support.

Sincerely,



Ryan D. Burnett  
Director, Sierra Nevada Group, Point Blue Conservation Science

# Mountain Meadows Conservancy

P.O. Box 40 Westwood, California 96137-0040



January 10, 2019

Watershed Coordinator Program Manager  
Department of Conservation  
Division of Land Resource Protection  
801 K Street, MS 18-01  
Sacramento, CA 95814

To Whom It May Concern:

Mountain Meadows Conservancy (MMC) supports Sierra Institute for Community and Environment's (Sierra Institute) proposal to the Department of Conservation's 2019 Watershed Coordinator grant program. For over two decades, the Sierra Institute has been a key contributor to and coordinator of collaborative watershed improvement efforts in the Lake Almanor Basin and adjacent watersheds.

Since 2001, MMC has worked to conserve and enhance the natural beauty and environmental health of the Mountain Meadows watershed, protect its significant Mountain Maidu burial and cultural sites, and provide recreation and public access throughout the Mountain Meadows Basin, a subwatershed of the North Fork of the Feather River. As a longstanding partner of the Lake Almanor Watershed Group (LAWG) and the newly formed South Lassen Watersheds Group (SLWG), MMC values the technical expertise and efforts Sierra Institute contributes to advancing common visions of Feather River region stakeholders. MMC works closely with the Sierra Institute and other LAWG members to contribute proposals to Feather River Integrated Watershed Management Plan to implement water quality improvement projects, enhance habitat for fish and wildlife, and bolster public awareness and community health throughout the Almanor Basin.

MMC dedicates staff time, intimate knowledge of local fisheries and meadow ecosystems, and connections to local social networks to both collaborative groups to support projects focused on watershed and community health. These contributions support the Watershed Coordinator's ability to connect human and financial resources to all-lands projects in critical upper watersheds. We look forward to our continued involvement with the Sierra Institute in the SLWG and LAWG projects and strongly recommend your support.

Sincerely,



Ronald Lunder

President, Mountain Meadows Conservancy

*The following is in response to Item 9: Proof of Applicant Capacity. Attachments are included thereafter in the following order:*

- 1. Copy of the current annual organizational budget*
- 2. Copy of the most recent financial audit*
- 3. Copy of the most recent Federal form 990*
- 4. Copy of the most recent IRS 501(c)(3)*

The Sierra Institute has been working with collaborative groups focused on forest and watershed health for 25 years. Sierra Institute launched the Lake Almanor Watershed Group in 2003, helped launch the Burney Hat Creek Community Forest and Watershed Project in 2010, and launched the South Lassen Watersheds Group in early 2017. Sierra Institute works to advance triple-bottom line work and collaborative natural resource management. Sierra Institute conducted a study of Resource Advisory Committees (Title II of the Secure Rural Schools and Community Self-Determination Act), the first federally mandated collaborative process to advance natural resource projects on Forest Service land. Sierra Institute continues its study of collaborative processes and work with groups across the State of California through its Sierra to California All-lands Enhancement (SCALE) project. The Sierra Institute also coordinates the Disadvantaged and Tribal Community Involvement Program for the Mountain Counties funding area, a region that includes nine regional water management groups covering most of the Sierra Nevada. The watershed coordinator will benefit from local and statewide social networks and relationships built through SI's history in the region as well as SCALE and DAC projects. Sierra Institute also conducted a two-year retroactive assessment of the California Statewide Watershed program, generating an extensive report that compiled lessons learned over a 15-year period. The report was published February 2019.

The Sierra Institute's Board of Directors is comprised of regional and national experts in the fields of forest health, carbon accounting, socioeconomic wellbeing, and financial management. Board members regularly assist staff via mentoring and information exchange to improve project outcomes. The Sierra Institute Board of Directors meets quarterly and receives regular project updates from staff members, including progress related to watershed coordination efforts.

Dr. Jonathan Kusel, the project lead, has an extensive background in human dimensions of natural resource management, specializing in collaborative approaches. He received a Ph.D. in Natural Resource Sociology and Policy from the University of California, Berkeley where he also received a post-doctoral fellowship in resource economics. Kyle Rodgers, Sierra Institute's Stewardship Liaison, coordinates the SCALE collaborative network, and has expertise assessing forest health, monitoring threatened species, and writing environmental planning documents. Kyle holds a B.S. in Conservation Biology from Clemson University and a M.S. in Wildlife & Fisheries Science from the University of Tennessee.

The watershed coordinator will be assisted by SI's diverse staff, including the Financial Manager to aid with grant invoicing, SI's Director of Development to improve outreach strategies and fundraising abilities and organization of volunteers, and SI's internship program to aid with meeting logistics, media, and other tasks. Additionally, SI's general funds support from the Satterberg Foundation will enable the watershed coordinator to participate in organization-wide staff development activities, including various trainings and events that align with the organization mission.

## ANNUAL ORGANIZATIONAL BUDGET (2019)

**Sierra Institute GRANTS and AGREEMENTS REPORT Feb-19**

Program	Total Grant	Admin %	Expenditures Through 2018	Original FY19 Budget	Amended Budget	FY19 Billed	FY19 Remaining	Grant Remaining for		
<b>Community Based Natural Resources Management</b>										
Burney Hat Creek	\$197,356.00	16.49%	\$126,469.61	\$35,000.00				\$25,000.00		
Department of Conservation	\$499,999.00	12.90%	\$482,260.87	\$17,738.13						
Lake Almanor Watershed Group	\$13,517.54	2%	\$12,738.46	\$779.08						
Master Stewardship Agreement	\$172,222.49	16.49%	\$81,992.97	\$43,320.00				\$46,909.52		
Sierra NV Yellow Frog Monitoring	\$35,639.00	16.49%	\$3,527.61	\$6,939.83				\$25,171.56		
Sierra to Ca All Lands Enhancement	\$445,799.17	17.48%	\$331,209.80	\$114,589.37						
South Lassen Watershed Group										
Ca Climate Initiative	\$3,000,000.00	9.25%	\$8,107.51	\$1,483,061.00				\$1,508,831.49		
PG&E	\$100,000.00	15%	\$79,979.54	\$20,020.46						
SNC#1	\$74,966.00	10%	\$53,866.16	\$21,099.84						
SNC#2	\$494,783.00	10%	\$3,138.75	\$491,644.25						
BOR	\$100,000.00	16.49%		\$60,000.00				\$40,000.00		
<b>Total Community Based NRM</b>	<b>\$5,134,282.20</b>		<b>\$1,183,291.28</b>	<b>\$2,294,191.96</b>				<b>\$1,605,912.57</b>		

<b>Rural Community Development</b>										
Disadvantage Communities and Tribal Involv.	\$1,098,720.00		\$321,484.53	\$400,000.00				\$377,235.47		
Rural Community Development Initiative (2)	\$250,000.00	16.49%	\$202,693.39	\$47,306.61						
Socioeconomic Monitoring										
Amandor Calaveras Consensus Grp	\$51,025.00	16.49%	\$21,428.90	\$29,596.10				\$0.00		
Burney Hat Creek	\$52,690.00	16.49%	\$0.00	\$42,690.00				\$10,000.00		
Sierra/Fish Fellows										
Plumas Natl Forest	\$116,843.00	16.49%	\$66,637.58	\$25,714.01				\$24,491.41		
FR Trout Unlimited	\$29,018.50		\$0.00	\$29,018.50						
Donations				\$1,530.68						
Sierra NV Yellow Frog Monitoring	\$35,639.00	16.49%	\$3,527.61	\$6,939.83				\$25,171.56		
<b>Total Rural Community Development</b>	<b>\$1,598,296.50</b>		<b>\$612,244.40</b>	<b>\$575,855.90</b>				<b>\$411,726.88</b>		

<b>Wood Utilization</b>										
<b>Biomass Heat (Quincy)</b>										
California Energy Commission	\$2,385,261.00	20.24%	\$2,332,959.37	\$52,301.63				\$0.00		
Sierra Nevada Conservancy #916	\$35,000.00		\$35,000.00	\$0.00				\$0.00		
Thermal Energy Service Agreement	\$10,233.61		\$29,946.24	-\$19,712.63						
<b>Wood Products Campus(C. Mills)</b>										
Weyerhaeuser #1	\$27,000.00	10%	\$3,980.29	\$3,980.29						
#2	\$24,500.00	10%	\$0.00	\$16,500.00				\$8,000.00		
Barrett	\$100,000.00	10%	\$78,482.18	\$21,517.82						
EPA:										
Plumas County	\$42,800.00		\$26,749.53	\$16,050.47						
Clean Up	\$600,000.00		\$1,009.52	\$448,990.48				\$151,009.52		

Sierra Nevada Conservance #84	\$350,000.00		\$119,401.09	\$230,598.91						
Weyerhaeuser Year 1	\$27,000.00		\$20,519.71	\$6,480.29						
Weyerhaeuser Year 2	\$24,500.00			\$15,000.00				\$9,000.00		
Wood Innovations	\$250,000.00	10%	\$84,029.00	\$165,971.00						
Other										
Humboldt Biopower	\$40,000.00		\$21,359.10	\$18,640.90						
<b>Total Wood Utilization</b>	\$3,916,294.61		\$351,550.13	\$976,319.16				\$168,009.52		

<b>Youth Stewardship</b>										
<b>Greenville HS Natural Resources</b>	\$297,186.65		\$237,897.22	\$59,289.43						
<b>P-CREW</b>										
Feather River Land Trust	\$20,000.00	13.54%	\$20,000.00	\$0.00						
Lassen NF	\$590,130.17	16.49%	\$201,640.10	\$95,000.00				\$293,490.07		
Plumas NF	\$497,656.00	16.77%	\$490,045.59	\$7,610.41						
Rocky Mt. Elk Foundation	\$25,000.00		\$0.00	\$25,000.00						
Plumas Unified School District	\$13,554.92		\$11,795.05	\$1,759.87						
Resource Advisory Committee	\$30,000.00	16.49%	\$30,000.00	\$0.00						
SNC LVNP #2	\$80,000.00			\$80,000.00						
South Lassen Watershed Group	\$15,550.00		\$15,881.38	-\$331.38						
Youth Outside	\$31,250.00	16.49%	\$27,046.67	\$35,453.33				\$30,000.00		
Donations	\$1,902.91		\$0.00	\$1,902.91						
<b>Recreation</b>										
Friday Night for Teens	\$10,415.05		\$8,223.78	\$2,191.27						
Greenville Outdoor Adventure Learning										
<b>Total Youth Stewardship</b>	\$1,612,645.70		\$1,042,529.79	\$307,875.84				\$323,490.07		

<b>General Support</b>										
Satterburg	\$300,000.00		\$65,869.37	\$110,000.00				\$140,000.00		
Donations				\$6,225.66						
<b>General other Accts</b>										
Vacation and sick				\$55,065.10						
Sabatical Leave				\$33,665.38						
Administration				\$52,520.17						
Interest				\$1,003.00						
Vehicles				\$7,047.05						
Property				\$5,318.93						

Paradise PCREW				\$2,898.41						
----------------	--	--	--	------------	--	--	--	--	--	--

**Total w/o General and Other Accts** **\$4,270,468.52**

**Total All** **\$4,384,375.72**

## FINANCIAL AUDIT (2017)

**SIERRA INSTITUTE FOR COMMUNITY  
AND ENVIRONMENT  
Audited Financial Statements  
December 31, 2017**

**SingletonAuman<sup>PC</sup>**  
Certified Public Accountants & Consultants



**SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT**  
**Audited Financial Statements**  
**December 31, 2017**

Table of Contents

Independent Auditors' Report	1
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7

### **Independent Auditor's Report on Financial Statements**

Board of Directors  
Sierra Institute for Community and Environment  
Taylorsville, CA 95983

We have audited the accompanying financial statements of Sierra Institute for Community and Environment (a nonprofit Organization) which comprise the statement of financial position as of December 31, 2017, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements 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 Institute's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

#### **Susanville:**

1740 Main Street, Suite A, Susanville, CA 96130  
530.257.1040 Fax: 530.257.8876

1

sa@sa-cpas.com  
www.sa-cpas.com

#### **Chester:**

PO Box 795, Chester, CA 96020  
530.258.2272 Fax: 530.258.2282

Sierra Institute for Community and Environment; North Fork Feather River, Mill Creek, Deer Creek Watersheds

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Sierra Institute for Community and Environment as of December 31, 2017, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Singleton Auman, PC". The signature is fluid and cursive, with a large initial "S" and "A".

Singleton Auman PC  
Susanville, CA  
July 23, 2018

**SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT**  
**Statement of Financial Position**  
**December 31, 2017**

	<u>2017</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 230,862
Accounts Receivable	249,223
Land, Improvements, and Equipment, Net	<u>1,475,986</u>
<b>Total assets</b>	<b>\$ <u>1,956,071</u></b>
<b>Liabilities and Net Assets</b>	
Current Liabilities:	
Accounts payable	\$ 225,646
Accrued payroll liabilities	1,196
Accrued compensated absences	30,518
Unearned revenue	<u>82,116</u>
<b>Total liabilities</b>	<b>339,476</b>
<b>Net assets:</b>	
Unrestricted	1,598,955
Temporarily Restricted	<u>17,640</u>
<b>Total net assets:</b>	<b><u>1,616,595</u></b>
<b>Total liabilities and net assets</b>	<b>\$ <u>1,956,071</u></b>

See accompanying notes and accountant's report

**SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT**  
**Statement of Activities**  
**For the Year Ended December 31, 2017**

	2017		
	Unrestricted	Temporarily Restricted	Total
<b>Support and Revenue</b>			
Support			
Grant Income	\$ 2,613,817	\$ -	\$ 2,613,817
Donations/Contributions	647,192	-	647,192
Revenue			
In-Kind	645,705	-	645,705
Interest	317	-	317
Other	11,676	7,336	19,012
Net assets released from restrictions	-	(10,530)	(10,530)
Total support and revenue	3,918,707	(3,194)	3,915,513
<b>Expenses</b>			
Program Expenses	2,465,184	-	2,465,184
Management and General	149,632	-	149,632
Total Expenses	2,614,816	-	2,614,816
Change in net assets	1,303,891	(3,194)	1,300,697
Net assets, beginning of year	295,064	20,834	315,898
Net assets, end of year	\$ 1,598,955	\$ 17,640	\$ 1,616,595

See accompanying notes and accountant's report

**SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT**  
**Statement of Functional Expenses**  
**For the Year Ended December 31, 2017**

	2017		
	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
Salaries and Benefits	\$ 676,057	\$ 111,936	\$ 787,993
In Kind	645,705	-	645,705
Conferences and meetings	23,320	986	24,306
Professional Services	36,150	5,530	41,680
Contract Labor	989,914	-	989,914
Insurance	1,699	5,224	6,923
Office	11,579	13,316	24,895
Property Taxes	160	1,550	1,710
Travel and Training	33,404	2,592	35,996
Biomass Expense	15,207	-	15,207
Other	26,327	6,040	32,367
Depreciation	5,662	2,458	8,120
<b>Total Functional Expenses</b>	<b>\$ 2,465,184</b>	<b>\$ 149,632</b>	<b>\$ 2,614,816</b>

See accompanying notes and accountant's report



**SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT**  
**Statements of Cash Flows**  
**Years Ended December 31, 2017**

	<u>2017</u>
<b>Operating activities</b>	
Change in net assets	\$ 1,300,697
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	8,120
Decrease (Increase) in receivables	(160,222)
Increase (Decrease) in accounts payable	208,006
Increase (Decrease) in accrued liabilities	(3,194)
Increase (Decrease) in accrued payroll liabilities	(13,586)
Increase (Decrease) in deferred revenue	<u>82,117</u>
Net cash provided (used) by operating activities	<u>1,421,938</u>
<b>Investing activities</b>	
Purchase of fixed assets	<u>(1,377,882)</u>
Net cash provided (used) by Investing activities	<u>(1,377,882)</u>
Net increase (decrease) in cash and cash equivalents	44,056
Cash and cash equivalents as of beginning of year	<u>186,806</u>
Cash and cash equivalents as of end of year	<u>\$ 230,862</u>
 Amount Paid for Interest	 <u>\$ -</u>
Amount Paid for Income Taxes	<u>\$ -</u>

See accompanying notes and accountant's report

**Sierra Institute for Community and Environment**  
**Notes to Financial Statements**  
**December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Sierra Institute for Community and Environment (Institute) conform to generally accepted accounting principles. The following is a summary of the more significant policies.

**A. Nature of Activities**

The Institute works with rural communities to advance rural community wellbeing and sustainable ecosystems. Founded in 1993, the Institute is a non-governmental, non-profit research (501(c)(3)) and education organization based in the norther Sierra Nevada town of Taylorsville, California.

Research, education, and community collaboration are the tools of their trade. The Institute's work ranges from researching the outcomes of a national law on rural communities, to leading tours on the land to showcase rural people's involvement in taking care of forests, meadows, and waterways, to pilot bioenergy facilities and sharing lessons learned with partners in and beyond California, to testifying in the halls of Congress.

The Institute partners with diverse communities and decision-makers to address four major program areas; socioeconomic monitoring and assessment, community forestry and natural resources, environmental justice, and rural community development and capacity building.

**B. Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**C. Contributions/Donated Materials and Facilities**

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, that are provided by individuals possessing those skills and would typically otherwise need to be purchased if not provided by donation, are recorded at their fair values in the period received.

**Sierra Institute for Community and Environment  
Notes to Financial Statements  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Grants**

Grants that are determined to be contributions, as defined by Accounting Standards Codification (ASC) 958-605, *Not for Profit Entities – Presentation of Financial Statements*, are reported as temporarily restricted support if they are received with donor stipulations that require certain objectives of the grant to be met. When these donor objectives are satisfied, that is when a purpose restriction has been accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets are released from restrictions. Grants that are determined to be an exchange transaction as defined by ASC 958-605 are not considered contributions and are reported as an increase in unrestricted net assets when the revenue is earned.

**E. Property, Furniture and Equipment**

The Institute has satisfactory title to all fixed assets acquired by or donated to the Institute.

The Institute follows the practice of capitalizing all expenditures for property, furniture, fixtures and equipment in excess of \$500. All fixed asset expenditures are capitalized at cost and assets donated to the Institute are recorded at their estimated values at the date of receipt. Depreciation of all such items is computed on the straight-line method over useful lives of 5-39 years.

**F. Income Taxes**

The Institute is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, the Institute has made no provision for federal income taxes in the accompanying financial statements. In addition, Institute has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

The Institute has also adopted FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes. As a result of this implementation, the Institute evaluates potential tax liabilities for current year and prior year tax returns. The Institute currently does not anticipate any future tax liability as a result of the adoption of Interpretation 48.

The Institute's returns are subject to examination by the federal government and the state of California generally for 3 years and 4 years, respectively, after they are filed.

**G. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. Actual results could differ from those estimates

**Sierra Institute for Community and Environment  
Notes to Financial Statements  
December 31, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, costs related to the operation of the facility and administrative duties of the institute have been allocated among the programs services based on a percentage of total direct costs.

**I. Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Institute.

**J. Cash and cash equivalents**

For financial statement purposes, the Institute considers investments with an initial maturity date of three months or less to be cash equivalents.

The Federal Depository Insurance Corporations insures cash balances held in banks up to \$250,000. Periodically the Institute's cash balances exceed FDIC limits; however, the Institute believes that no significant concentration of credit risk exists for these excess deposits. As of December 31, 2017, no funds were held in excess of the FDIC limits

**K. Unearned Revenue**

Deferred revenue represents grant funds which have been received, but for which the prescribed grant requirements have not been met. These revenues will be recognized as income when the requisite grant requirements have been fulfilled.

**NOTE 2 – RECEIVABLE AND PAYABLE BALANCES**

The Institute believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

**NOTE 3 – PENSION PLAN**

The Foundation sponsors a 403(b) defined contribution plan as part of its employee benefit package which covers all salaried employees who qualify with respect to age and length of service. Employer contributions for the plan were \$30,267 for the year ended December 31, 2017. The employer match ranges from 4%-8% of employees' salary.

**Sierra Institute for Community and Environment**  
**Notes to Financial Statements**  
**December 31, 2017**

**NOTE 4-- FIXED ASSETS**

A summary of changes in Property and Equipment for the year December 31, 2017 is as follows:

	<b>Balance</b>			<b>Balance</b>
	<b>12/31/2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>12/31/2017</b>
Land	\$ 30,000	\$ 175,818		\$ 205,818
Buildings and Improvements	91,948	-		91,948
Equipment & Other	51,166	2,440		53,606
Construction in Progress	-	1,199,624		1,199,624
Less: Accumulated Depreciation	(66,990)	(8,120)		(75,110)
Capital Assets, Net	<u>\$ 106,124</u>	<u>\$1,369,762</u>	<u>\$ -</u>	<u>\$1,475,886</u>

**NOTE 5 – CONSTRUCTION COMMITMENTS**

The Institute is under two contracts for the construction of a combined heat and power boiler at Plumas County's Health and Human Services Building. One contract with High Sierra CEDC totals \$1,796,558, as of December 31, 2017, and \$1,336,307 has been paid out under this contract. The second contract is with Houston Construction and totals \$874,450, as of December 31, 2017, and \$588,501 has been paid out under this contract.

**NOTE 6 – RESTRICTED NET ASSETS**

As of December 31, 2017, temporarily restricted net assets consist of \$17,640 held in trust for Lake Almanor Water Quality.

**NOTE 7 – COMMITMENTS AND CONTINGENCIES**

Litigation

The Institute is not currently involved in any litigation.

Federal and State Allowances, Awards and Grants

The Institute has received Federal and State Funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under the terms of the programs, it is believed that any required reimbursements will not be material.

**Sierra Institute for Community and Environment  
Notes to Financial Statements  
December 31, 2017**

**NOTE 8 – RISK MANAGEMENT**

The Institute is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and patrons; and natural disasters. The Institute has managed these risks by obtaining coverage from commercial insurance companies as well as providing employee education and prevention programs. The Institute participates in the Land Institute Alliance easement enforcement and litigation defense insurance program. Expenses and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported are considered.

The Institute estimates that the amount of actual or potential claims against the Institute as of December 31, 2017 will not materially affect the financial condition of the Institute. Therefore, the Institute has no provision for estimated claims. Information relating to an analysis of claims activities for the year was not available.

**NOTE 9 – SUBSEQUENT EVENTS**

Subsequent events were evaluated through July 23, 2018, which is the date the financial statements were available to be issued.



FEDERAL FORM 990

## Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

2017

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning , 2017, and ending

B Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

C

SIERRA INSTITUTE FOR COMMUNITY &  
ENVIRONMENT  
4438 MAIN STREET/POB 11  
TAYLORSVILLE, CA 95983-0011

D Employer identification number

91-1818166

E Telephone number

530-284-1022

G Gross receipts \$ 3,269,808.

F Name and address of principal officer:

Same As C Above

H(a) Is this a group return for subordinates?

Yes

No

H(b) Are all subordinates included?  
If 'No,' attach a list. (see instructions)

Yes

No

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527J Website: <http://www.sierrainstitute.us>

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1999

M State of legal domicile: CA

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>See Schedule O</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	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	47
	6	Total number of volunteers (estimate if necessary)	6	30
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 54,777.	Current Year 3,141,080.
	9	Program service revenue (Part VIII, line 2g)	1,117,167.	128,411.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	192.	317.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-1,738.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,170,398.	3,269,808.
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)	568,095.	791,013.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	485,839.	1,178,098.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,053,934.	1,969,111.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	116,464.	1,300,697.
	20	Total assets (Part X, line 16)	Beginning of Current Year 471,348.	End of Year 1,956,071.
	21	Total liabilities (Part X, line 26)	145,538.	339,476.
	22	Net assets or fund balances. Subtract line 21 from line 20	325,810.	1,616,595.

## 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	
	JONATHAN KUSEL		Executive Direc	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	John A. Kimmel, CPA	John A. Kimmel, CPA		P00225201
	Firm's name	BEQUETTE & KIMMEL ACCOUNTANCY CORP		
	Firm's address	307 MAIN ST QUINCY, CA 95971-9121		
			Firm's EIN	94-2857321
			Phone no.	530-283-0680

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 08/08/17

Form 990 (2017)

Sierra Institute for Community and Environment; North Fork Feather River, Mill Creek, Deer Creek Watersheds

**Part III** Statement of Program Service Accomplishments

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

☒ X

1 Briefly describe the organization's mission:

See Schedule O2 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 \$ 1,239,485. including grants of \$ ) (Revenue \$ )

Rural Community Development Program: This program provides organization and capacity building assistance to advance utilization of woody biomass across California. Building on the widespread consensus that our unhealthy forests are in need of restoration and that local economy would benefit from revitalization of the wood product industry, the Sierra Institute and county partners developed county wide plan for renewable energy focused on the use of forest biomass in 2013. Our of this plan Sierra Institute has been working around the county to explore opportunities for converting to biomass heating systems. SI has obtained significant grants from California Energy commission and others to jumpstart these projects. These projects are in progress.

4b (Code: ) (Expenses \$ 255,520. including grants of \$ ) (Revenue \$ )

Supporting Healthy forests and watersheds: The Sierra Institute understands that the sustainability of natural ecosystems and rural communities are inextricably linked. Accordingly, SI strive to develop innovative projects that tackle the challenges of ecological restoration and rural community development as one. Current projects include 1) Sierra to Cascades All-Lands Enhancement "SCALE" program that works to enhance the work of multiple forest collaborative groups by increasing communication and sharing of experiences 2) Biomass and woody renewables projects: This project aims to reduce fire threats by promoting sustainable forest management 3) Upper Feather River Watershed: This project promotes long term watershed health through water quality monitoring, restoration of impacted areas and encouraging greater community involvement in stewarding this critical watershed.

4c (Code: ) (Expenses \$ 231,308. including grants of \$ ) (Revenue \$ )

Building Vibrant communities: Based in rural Plumas County, Sierra Institute works with rural areas to build their capacity, creating resilient and sustainable rural communities. Current programs are: 1) Sierra Fellows program which focuses on rural community development by working collaboratively within these communities to recognized their greatest needs and develop projects that will help address some of the challenges rural mountain communities often face 2) 3) Socio economic monitoring

4d Other program services (Describe in Schedule O.) See Schedule O(Expenses \$ 93,166. including grants of \$ ) (Revenue \$ )4e Total program service expenses 1,819,479.

**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)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (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? If 'Yes,' complete Schedule C, Part I.		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		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 Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.		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? If 'Yes,' complete Schedule D, Part 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? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		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? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.		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? If 'Yes,' complete Schedule D, Part VI.	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? If 'Yes,' complete Schedule D, Part VII.		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? If 'Yes,' complete Schedule D, Part VIII.		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? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.	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)? If 'Yes,' complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII.		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		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? If 'Yes,' complete Schedule F, Parts I and IV.		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? If 'Yes,' complete Schedule F, Parts II and IV.		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? If 'Yes,' complete Schedule F, Parts III and IV.		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? If 'Yes,' complete Schedule G, Part I (see instructions).		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? If 'Yes,' complete Schedule G, Part II.		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.		X

BAA

TEEA0103L 08/08/17

Form 990 (2017)



**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.		X
<b>b</b> If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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? If 'Yes,' complete Schedule I, Parts I and II.		X
<b>22</b> 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? If 'Yes,' complete Schedule I, Parts I and III.		X
<b>23</b> 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? If 'Yes,' complete Schedule J.		X
<b>24a</b> 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? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.		X
<b>b</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? If 'Yes,' complete Schedule L, Part I.		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If 'Yes,' complete Schedule L, Part II.		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</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)? If 'Yes,' complete Schedule R, Part V, line 2.		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.		X
<b>37</b> 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? If 'Yes,' complete Schedule R, Part VI.		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2017)

**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <span style="float:right">20</span>		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <span style="float:right">0</span>		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</b>	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. <span style="float:right">47</span>		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3 b</b>	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.		
<b>4 a</b>	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)?		X
<b>4 b</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).		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
<b>6 a</b>	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?		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	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?		X
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. <span style="float:right">7 d</span>		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9 b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12.		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from members or shareholders.		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13 b</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.		
<b>13 c</b>	Enter the amount of reserves on hand.		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

**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 in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

	1 a	12	Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . .				
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
<b>1 b</b> Enter the number of voting members included in line 1a, above, who are independent. . . . .				
<b>2</b> 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? . . . . .				X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .				X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .				X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .				X
<b>6</b> Did the organization have members or stockholders? . . . . .				X
<b>7 a</b> 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? . . . . .				X
<b>7 b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .				X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? . . . . .			X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .			X	
<b>9</b> 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 in Schedule O. . . . .				X

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

	Yes	No
<b>10 a</b> Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10 b</b> 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? . . . . .		
<b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>11 b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
<b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . .	X	
<b>12 b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>12 c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O. . . . .	X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .		X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .		X
<b>15</b> 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?		
<b>15 a</b> The organization's CEO, Executive Director, or top management official. See Schedule O. . . . .	X	
<b>15 b</b> Other officers or key employees of the organization. See Schedule O. . . . .	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16 b</b> 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 ▶ None

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in 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. See Schedule O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶  
JONATHAN KUSEL 4338 MAIN STREET/POB 11 TAYLORSVILLE CA 95983-0011 530-284-1022

**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****1 a** 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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) JOHN NICKERSON President	0 0	X					0.	0.	0.
(2) GERRY GRAY Secretary	0 0	X					0.	0.	0.
(3) Beth Rose Middleton Director	0 0	X					0.	0.	0.
(4) SUZANNE PLOPPER Director	0 0	X					0.	0.	0.
(5) KEN ROBY Director	0 0	X					0.	0.	0.
(6) MARTHA DAVIS Treasurer	0 0	X					0.	0.	0.
(7) TERRY COLLINS Director	0 0	X					0.	0.	0.
(8) GARY NAKAMARA Director	0 0	X					0.	0.	0.
(9) Zaheer Tajani Director	0 0	X					0.	0.	0.
(10) LOGAN MCCOY Vice President	0 0	X					0.	0.	0.
(11) Suzie Elkjer Director	0 0	X					0.	0.	0.
(12) JONATHAN KUSEL Executive Direc	50 0			X			115,848.	0.	0.
(13)									
(14)									

BAA

TEEA0107L 08/08/17

Form 990 (2017)



**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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
<b>1 b Sub-total</b> .....							115,848.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....							115,848.	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 **1**

**3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		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? If 'Yes,' complete Schedule J for such individual

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

**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 **0**

**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns .....	1 a				
	b Membership dues .....	1 b				
	c Fundraising events .....	1 c				
	d Related organizations .....	1 d				
	e Government grants (contributions) .....	1 e	2,493,888.			
	f All other contributions, gifts, grants, and similar amounts not included above .....	1 f	647,192.			
	g Noncash contributions included in lines 1a-1f: \$ .....					
	h Total. Add lines 1a-1f. ....>		3,141,080.			
<b>Program Service Revenue</b>	Business Code					
	2 a Youth Summer Conserv prog .....		79,404.	79,404.		
	b HEALTHCARE COLLABORATION .....		40,525.	40,525.		
	c MISC PROGRAM REVENUE .....		7,982.	7,982.		
	d CONSULTING FEES .....		500.	500.		
	e .....					
	f All other program service revenue .....					
g Total. Add lines 2a-2f. ....>		128,411.				
<b>Other Revenue</b>	3 Investment income (including dividends, interest and other similar amounts) .....		317.	317.		
	4 Income from investment of tax-exempt bond proceeds. ....>					
	5 Royalties. ....>					
	6 a Gross rents .....	(i) Real (ii) Personal				
	b Less: rental expenses .....					
	c Rental income or (loss) .....					
	d Net rental income or (loss) .....					
	7 a Gross amount from sales of assets other than inventory .....	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses .....					
	c Gain or (loss) .....					
	d Net gain or (loss) .....					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18. .... a					
	b Less: direct expenses .....	b				
	c Net income or (loss) from fundraising events. ....>					
	9 a Gross income from gaming activities. See Part IV, line 19. .... a					
	b Less: direct expenses .....	b				
	c Net income or (loss) from gaming activities. ....>					
10 a Gross sales of inventory, less returns and allowances. .... a						
b Less: cost of goods sold. .... b						
c Net income or (loss) from sales of inventory. ....>						
Miscellaneous Revenue		Business Code				
11 a .....						
b .....						
c .....						
d All other revenue .....						
e Total. Add lines 11a-11d. ....>						
12 Total revenue. See instructions. ....>		3,269,808.	128,728.	0.	0.	

**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.	115,848.	97,892.	17,956.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	503,247.	432,589.	70,658.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	30,267.	26,696.	3,571.	
9 Other employee benefits.	86,973.	73,707.	13,266.	
10 Payroll taxes.	54,678.	48,193.	6,485.	
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.	5,530.		5,530.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	36,592.	36,592.		
12 Advertising and promotion.				
13 Office expenses.	15,521.	2,205.	13,316.	
14 Information technology.	725.	725.		
15 Royalties.				
16 Occupancy.	28,138.	20,548.	7,590.	
17 Travel.	38,939.	36,347.	2,592.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	19,926.	18,940.	986.	
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	8,120.	5,662.	2,458.	
23 Insurance.	5,235.	11.	5,224.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONTRACTORS BIOMASS PROJ	832,513.	832,513.		
b SUB CONTRACTORS-OTHER	141,176.	141,176.		
c PARTNER EXPENSE	18,012.	18,012.		
d PROGRAM SUPPLIES	13,223.	13,223.		
e All other expenses.	14,448.	14,448.		
25 Total functional expenses. Add lines 1 through 24e.	1,969,111.	1,819,479.	149,632.	0.
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) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash — non-interest-bearing .....		1	
	2 Savings and temporary cash investments .....	220,188.	2	230,862.
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....	142,265.	4	249,223.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	2,671.	9	
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 1,550,995.		
	b Less: accumulated depreciation .....	10b 75,010.		
		106,223.	10 c	1,475,985.
	11 Investments — publicly traded securities .....		11	
	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 .....	1.	15	1.	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	471,348.	16	1,956,071.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	124,704.	17	208,008.
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	82,114.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	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 ..	20,834.	25	49,354.
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	145,538.	26	339,476.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets .....	318,699.	27	1,598,955.
	28 Temporarily restricted net assets .....	7,111.	28	17,640.
	29 Permanently restricted net assets .....		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
33 <b>Total net assets or fund balances.</b> .....	325,810.	33	1,616,595.	
34 <b>Total liabilities and net assets/fund balances.</b> .....	471,348.	34	1,956,071.	

BAA

Form 990 (2017)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	3,269,808.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,969,111.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,300,697.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	325,810.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	-9,912.
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,616,595.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐**1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

**2 a** 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:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis**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:

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis**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 in Schedule O.

**3 a** 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?**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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2 a</b>		X
<b>2 b</b>	X	
<b>2 c</b>	X	
<b>3 a</b>	X	
<b>3 b</b>	X	

BAA

Form 990 (2017)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Name of the organization **SIERRA INSTITUTE FOR COMMUNITY &  
ENVIRONMENT**

Employer identification number

**91-1818166**

**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 or 990-EZ).)
- 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 in 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
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 <b>Total.</b> Add lines 1 through 3 ...						
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) ...						
6 <b>Public support.</b> Subtract line 5 from line 4. ....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4. ....						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. ....						
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.) .....						
11 <b>Total support.</b> Add lines 7 through 10. ....						
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 <b>First five years.</b> 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 <b>stop here.</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)). ....	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14. ....	15	%
16a <b>33-1/3% support test—2017.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ....	<input type="checkbox"/>	
b <b>33-1/3% support test—2016.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization. ....	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test—2017.</b> 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 <b>stop here.</b> 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 <b>10%-facts-and-circumstances test—2016.</b> 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 <b>stop here.</b> 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 <b>Private foundation.</b> 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	388,030.	599,071.	850,538.	1,171,056.	3,269,491.	6,278,186.
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.						0.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	388,030.	599,071.	850,538.	1,171,056.	3,269,491.	6,278,186.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
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.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						6,278,186.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6.	388,030.	599,071.	850,538.	1,171,056.	3,269,491.	6,278,186.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	60.	31.	70.	192.	317.	670.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	60.	31.	70.	192.	317.	670.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.	-1,777.	-355.	-5,800.	-2,028.		-9,960.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	386,313.	598,747.	844,808.	1,169,220.	3,269,808.	6,268,896.
14 First five 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**

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)).	15	100.00 %
16 Public support percentage from 2016 Schedule A, Part III, line 15.	16	100.00 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)).	17	0.01 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17.	18	0.01 %

19a 33-1/3% support tests—2017. 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—2016. 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
<b>b</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)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> 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)? If 'Yes,' explain in <b>Part VI</b> 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.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b> 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))? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>10a</b> 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)? If 'Yes,' answer 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**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 in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI.		
11c		

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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? 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.		
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)? 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).		
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? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), 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? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.		
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 ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

## 2 Activities Test. Answer (a) and (b) 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? 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.

- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.

## 3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI.

- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (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 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	<b>Distributable Amount.</b> 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).		

BAA

Schedule A (Form 990 or 990-EZ) 2017

**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	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	<b>Total annual distributions.</b> Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2017 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

**Section E – Distribution Allocations (see instructions)**(i)  
Excess  
Distributions(ii)  
Underdistributions  
Pre-2017(iii)  
Distributable  
Amount for 2017

1	Distributable amount for 2017 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2017 (reasonable cause required – explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2017		
a			
b	From 2013. ....		
c	From 2014. ....		
d	From 2015. ....		
e	From 2016. ....		
f	<b>Total</b> of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2017 distributable amount		
i	Carryover from 2012 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2017 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2017 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2013. ....		
b	Excess from 2014. ....		
c	Excess from 2015. ....		
d	Excess from 2016. ....		
e	Excess from 2017. ....		

BAA

Schedule A (Form 990 or 990-EZ) 2017



**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.)

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Name of the organization **SIERRA INSTITUTE FOR COMMUNITY &  
ENVIRONMENT**

Employer identification number  
**91-1818166**

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☒ 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**

- ☒ 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 or 990-EZ), 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, 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

**Schedule B (Form 990, 990-EZ, or 990-PF) (2017)**

Name of organization

SIERRA INSTITUTE FOR COMMUNITY &amp;

Employer identification number

91-1818166

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	USDA 1400 INDEPENDENCE AVE SW WASHINGTON DC, DC 20250	\$ 474,584.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	COUNTY OF PLUMAS 198 ANDYS WAY QUINCY, CA 95971	\$ 387,112.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CA ENERGY COMMISSION 1516 9TH ST, 1ST FLOOR SACRAMENTO, CA 95814	\$ 1,623,172.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	DEPARTMENT OF CONSERVATION 801 K ST SACRAMENTO, CA 95811	\$ 246,994.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NORTHERN SIERRA Pp-com initiative 1000 BROADWAY STE 480 OAKLAND, CA 94607	\$ 191,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	NATIONAL FOREST FOUNDATION 3079 HARRISON AVE #18 LAKE TAHOE, CA 96150	\$ 101,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

SIERRA INSTITUTE FOR COMMUNITY &amp;

Employer identification number

91-1818166

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

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Employer identification number

91-1818166

**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.) ▶ \$ \_\_\_\_\_ N/A  
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
-----	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

► 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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization

SIERRA INSTITUTE FOR COMMUNITY &  
ENVIRONMENT

Employer identification number

91-1818166

**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.

	(a) Donor advised funds	(b) Funds and other accounts
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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2 a
b Total acreage restricted by conservation easements .....	2 b
c Number of conservation easements on a certified historic structure included in (a) .....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2 d

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? ..... ☐ Yes ☐ No

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)? ..... ☐ Yes ☐ No

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.

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 SFAS 116 (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 are a 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 programs  
 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.

1 a 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.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2 a 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
1 a 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 Temporarily restricted endowment  %  
 The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i) unrelated organizations.....  
 (ii) related organizations.....

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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
1 a Land.....		205,818.		205,818.
b Buildings.....		1,291,572.	38,701.	1,252,871.
c Leasehold improvements.....				
d Equipment.....		42,287.	26,446.	15,841.
e Other.....		11,318.	9,863.	1,455.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,475,985.

BAA

Schedule D (Form 990) 2017

**Part VII Investments – Other Securities.**

N/A

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) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ▶		

**Part VIII Investments – Program Related.**

N/A

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

**Part IX Other Assets.**

N/A

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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Accrued wages	30,518.
(3) Lake Almanor fund	17,640.
(4) Payroll liabilities	1,196.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	49,354.

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 FIN 48 (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	3,915,513.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments.....	2a	
	b Donated services and use of facilities.....	2b	645,705.
	c Recoveries of prior year grants.....	2c	
	d Other (Describe in Part XIII.).....	2d	
	e Add lines 2a through 2d.....	2e	645,705.
3	Subtract line 2e from line 1.....	3	3,269,808.
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	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b.....	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....	5	3,269,808.

**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	2,614,816.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities.....	2a	645,705.
	b Prior year adjustments.....	2b	
	c Other losses.....	2c	
	d Other (Describe in Part XIII.).....	2d	
	e Add lines 2a through 2d.....	2e	645,705.
3	Subtract line 2e from line 1.....	3	1,969,111.
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	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b.....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	1,969,111.

**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.

**SCHEDULE O**  
(Form 990 or 990-EZ)

**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.

► Attach to Form 990 or 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2017**

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

SIERRA INSTITUTE FOR COMMUNITY &  
ENVIRONMENT

Employer identification number

91-1818166

**Form 990, Part I, Line 1 - Organization Mission or Significant Activities**

The Sierra Institute works to build thriving rural communities while promoting resilient and productive forests that are valued for the full suite of services they provide. The Institute strives to promote social, environmental, and economic approaches that are sustainable from human and ecological perspectives. Specific areas of work include social and environmental research, facilitation and capacity building of rural communities and collaborative groups, and education and policy development at state and federal levels.

**Form 990, Part III, Line 1 - Organization Mission**

The Sierra Institute works to build thriving rural communities while promoting resilient and productive forests that are valued for the full suite of services they provide. The Institute strives to promote social, environmental, and economic approaches that are sustainable from human and ecological perspectives. Specific areas of work include social and environmental research, facilitation and capacity building of rural communities and collaborative groups, and education and policy development at state and federal levels.

**Form 990, Part III, Line 4d - Other Program Services Description**

Developing Young Stewards: Sierra Institute takes a three prong approach to developing stewardship ethic among local and urban youth including recreation, environmental education, and career development. One example is: P-Crew is a mix of rural and urban high school students who participate in a five week restoration trips in the Feather River Watershed during the summer. SI also continues to run its Greenville outdoor Adventure leadership program, which takes local students out on recreational outdoor trips.

Name of the organization **SIERRA INSTITUTE FOR COMMUNITY &  
ENVIRONMENT**

Employer identification number  
**91-1818166**

**Form 990, Part VI, Line 11b - Form 990 Review Process**

Preliminary tax return is reviewed by a director and Executive Director before filing.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

Any conflicts of interest must be reported to a director.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management**

Discussed during the normal course of conducting business. Board reviews and approves executive directors salary annually. Executive director received a 5% increase in salary in January of 2016

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees**

Office is very small so that compensation review for other employees is done by the executive director with the approval of the board through the budget and hiring process.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

Documents, forms, and statements available upon request.

## IRS 501(c)(3) TAX DETERMINATION LETTER



A0625262

**CERTIFICATE OF AMENDMENT OF  
ARTICLES OF INCORPORATION**

**ENDORSED - FILED**  
In the office of the Secretary of State  
of the State of California

**JAN 31 2005**

The undersigned certify that:

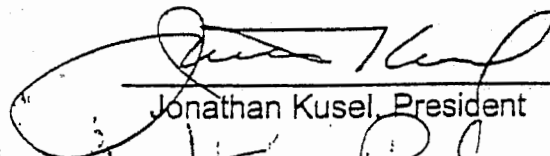
1. They are the **president** and the **secretary**, respectively, of Forest Community Research, a California corporation.
2. Article I of the Articles of Incorporation of this corporation is amended to read as follows:

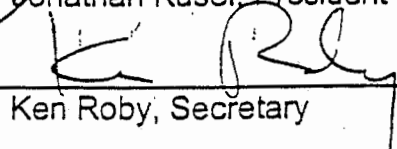
The name of this corporation is **Sierra Institute for Community and Environment**.

3. The foregoing amendment of Articles of Incorporation has been duly approved by the board of directors.
4. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

DATE: 1-25-05

  
Jonathan Kusel, President

  
Ken Roby, Secretary



ENDORSED  
FILEDIn the office of the Secretary of State  
of the State of California

OCT 27 1997

  
BILL JONES, Secretary of State

## ARTICLES OF INCORPORATION

## I

The name of this corporation is Forest Community Research.

## II

A. This corporation is a nonprofit **PUBLIC BENEFIT CORPORATION** and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public purpose.

B. The specific purpose of this corporation is to advance education and science.

## III

The name and address in the State of California of this corporation's initial agent for service of process is:

Jonathan Kusel  
1657 Diamond Mountain Road  
Greenville, CA. 95947

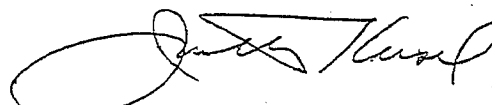
## IV

A. This corporation is organized and operated exclusively for public purposes within the meaning of Section 501(c)(3), Internal Revenue Code.

B. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

## V

The property of this corporation is irrevocably dedicated to public benefit purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for public benefit purposes and which has established its tax exempt status under Section 501(c)(3), Internal Revenue Code.



Jonathan Kusel, Incorporator

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 23 2002**

FOREST COMMUNITY RESEARCH  
PO BOX 11  
TAYLORSVILLE, CA 95983

Employer Identification Number:  
91-1818166  
DLN:  
17053096779052  
Contact Person:  
MICHAEL A LUDWIG ID# 31470  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
January 1998  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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

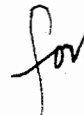
Letter 1050 (DO/CG)

FOREST COMMUNITY RESEARCH

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

 Lois G. Lerner  
Director, Exempt Organizations

Letter 1050 (DO/CG)

**PAYEE DATA RECORD**

(Required when receiving payment from the State of California in lieu of IRS W-9 or W-7)

STD 204 (Rev. 5/2018)

<b>1</b>	<b>INSTRUCTIONS:</b> Type or print the information. Complete all information on this form. Sign, date, and return to the state agency (department/office) address shown in Box 6. Prompt return of this <b>fully completed</b> form will prevent delays when processing payments. Information provided in this form will be used by California state agencies to prepare Information Returns (Form1099). See next page for more information and Privacy Statement. <b>NOTE:</b> Governmental entities, i.e. federal, state, and local (including school districts), are not required to submit this form.																		
<b>2</b>	<b>BUSINESS NAME</b> (As shown on your income tax return) Sierra Institute for Community & Environment																		
	<b>SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL</b> (Name as shown on SSN or ITIN) Last, First, MI						<b>E-MAIL ADDRESS</b> JKusel@sierrainstitute.us												
	<b>MAILING ADDRESS</b> P.O. Box 11					<b>BUSINESS ADDRESS</b> 4438 Main Street													
	<b>CITY</b> Taylorsville		<b>STATE</b> CA	<b>ZIP CODE</b> 95983		<b>CITY</b> Taylorsville		<b>STATE</b> CA	<b>ZIP CODE</b> 95983										
<b>3</b>	<b>ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN):</b> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">9</td> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">8</td> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">8</td> <td style="width: 20px; text-align: center;">1</td> <td style="width: 20px; text-align: center;">6</td> <td style="width: 20px; text-align: center;">6</td> </tr> </table>										9	1	1	8	1	8	1	6	6
9	1	1	8	1	8	1	6	6											
<b>PAYEE ENTITY TYPE</b>  <b>CHECK ONE BOX ONLY</b>	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> <b>PARTNERSHIP</b>  <input type="checkbox"/> <b>ESTATE OR TRUST</b> </div> <div style="width: 45%;"> <b>CORPORATION:</b>  <input type="radio"/> <b>MEDICAL</b> (e.g., dentistry, psychotherapy, chiropractic, etc.)  <input type="radio"/> <b>LEGAL</b> (e.g., attorney services)  <input checked="" type="radio"/> <b>EXEMPT</b> (nonprofit)  <input type="radio"/> <b>ALL OTHERS</b> </div> </div>																		
	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> <b>SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC</b> (Disregarded Entity)         </div> <div style="width: 45%;"> <b>ENTER SSN OR ITIN:</b> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;"> </td> <td style="width: 20px; text-align: center;"> </td> <td style="width: 20px; text-align: center;"> </td> <td style="width: 20px; text-align: center;"> </td> <td style="width: 20px; text-align: center;"> </td> <td style="width: 20px; text-align: center;"> </td> <td style="width: 20px; text-align: center;"> </td> <td style="width: 20px; text-align: center;"> </td> </tr> </table> </div> </div> <p style="font-size: small; margin-top: 5px;">Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) are required by authority of California Revenue and Tax Code sections 18646 and 18661</p>																		
<b>4</b>	<b>PAYEE RESIDENCY STATUS</b> <input checked="" type="checkbox"/> <b>CALIFORNIA RESIDENT</b> - Qualified to do business in California or maintains a permanent place of business in California. <input type="checkbox"/> <b>CALIFORNIA NON RESIDENT</b> (see next page for more information) - Payments to nonresidents for services may be subject to state income tax withholding. <div style="margin-left: 20px;"> <input type="radio"/> No services performed in California.  <input type="radio"/> Copy of Franchise Tax Board waiver of state withholding attached.         </div>																		
<b>5</b>	<b>I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below.</b>																		
	<b>AUTHORIZED PAYEE REPRESENTATIVE'S NAME</b> (Type or Print) Jonathan Kusel					<b>TITLE</b> Executive Director		<b>TELEPHONE</b> (include area code) (530) 284-1022											
	<b>SIGNATURE</b> 					<b>DATE</b> Jan. 30, 2019		<b>E-MAIL ADDRESS</b> JKusel@sierrainstitute.us											
<b>6</b>	<b>Please return completed form to:</b>																		
	<b>DEPARTMENT/OFFICE</b> Department of Conservation					<b>UNIT/SECTION</b> Division of Land Resource Protection, Watershed Coordinator Program													
	<b>MAILING ADDRESS</b> 801 K Street					<b>TELEPHONE</b> (include area code) (916) 324-0850			<b>FAX</b>										
	<b>CITY</b> Sacramento		<b>STATE</b> CA	<b>ZIP CODE</b> 95814		<b>E-MAIL ADDRESS</b> wcp@conservation.ca.gov													