

WHAT TO SUBMIT & CHECKLIST FOR WATERSHED COORDINATOR PROGRAM GRANT APPLICATION

The grant application package is composed of a Checklist, Cover Sheet, two narratives—an Executive Summary and Application Questions response--a Work Plan, Budget, and Supporting Documents. Materials should be presented in the order indicated below in the checklist. Clearly number and label each item, and number all pages in sequential order.

Please do not submit additional materials that have not been specifically requested (e.g., press clippings or brochures) as they will not be considered during the evaluation.

ALL GRANT APPLICATIONS MUST INCLUDE THE FOLLOWING:

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

X	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)

1. Application Cover Sheet for Watershed Coordinator Program grants

Project Title	Improving Forest Resilience in the Bear River Watershed
Location (County and/or City)	Nevada County, Placer County, Yuba County
District Number(s):	Senate: 1, 4
	Assembly: 1, 3, 6
Watershed Coordinator Zone	Sierra Nevada and Cascade
Target Watershed(s) (HUC 10 and/or HUC 8)	18020126
Grant Request Amount	\$233,461.60
Watershed Coordinator Costs	\$186,769.60
Administrative Costs	\$46,692.00
Applicant Information	
Applicant Name	Sierra Streams Institute (SSI)
Organization Type	Non-profit organization
Department/Office	N/A
Federal Employer ID Number	68-0429132
Mailing Address	13075 Woolman Lane
	Nevada City, CA 95959
Contact Person	Ron Gartland
Title	Restoration Ecologist
Phone Number	530-477-7132 ext. 202
Email Address	ron@sierrastreamsinstitute.org

2. EXECUTIVE SUMMARY

The Bear River Watershed, on the western slopes of California’s northern Sierra Nevada, is home to a diversity of plant, wildlife, and human communities, and has a complex history of development and anthropogenic impact. The watershed is nestled between the Yuba River Watershed to the north and the American River watershed to the south. The Bear River flows into the Feather River shortly before the Feather’s confluence with the Sacramento River, which flows through the Delta to the San Francisco Bay. The total watershed area is almost 303,500 acres. The main stem of the Bear River is approximately 75 miles long, and the total stream mileage of the watershed is approximately 960 miles, including perennial and intermittent tributary streams. Key tributaries include: Greenhorn Creek and Stepphollow Creek in the Upper Bear subwatershed; Rattlesnake Creek, Peabody Creek and French Ravine in the Wolf Creek subwatershed; and portions of Magnolia Creek, Wooley Creek, Little Wolf Creek, and Rock Creek in the Middle Bear subwatershed.

This proposal for a Watershed Coordinator focuses on the Wolf Creek, and Upper and Middle Bear River, which are inside the DOC Sierra Nevada/Cascade watershed coordinator zone. The upper portions of Dry Creek, including Spenceville Wildlife Area and a portion of Beale Air Force Base, are inside the Upper Bear River watershed. The Coordinator will plan, seek funding for, and begin to implement forest health projects described in the 2018 Bear River Watershed Restoration Plan (BRWRP) in accordance with the California Forest Carbon Plan (CFCP). The Coordinator will evaluate existing forest inventory and prioritize implementation areas based on fuel loading and fire hazard, structural and physical diversity, and social and cultural benefits, in order to develop a watershed-wide forest health improvement and fuels management plan. In collaboration with landowners and BRWRP stakeholder process partners, the Coordinator will develop and submit funding proposals for high priority forest resilience and fuels management projects, and begin to implement projects that receive funding.

The goal of the proposed Watershed Coordinator position is to improve forest health and increase forest resilience in the Upper and Middle Bear River and Wolf Creek Watersheds. The purpose of the position is to establish the Bear River forests as reliable carbon sinks, as opposed to black carbon and greenhouse gas emission sources, by reducing the risk of catastrophic wildfire in the watershed, reforesting previously burned areas, and improving forest resiliency to drought, pathogens, and pests. The Bear River watershed has a relatively low dead above ground biomass percentage and is an excellent candidate for enhancing forest resilience. Given recent catastrophic fires in the region, this Coordinator position represents a critically important effort for the Bear River watershed.

This proposal builds on existing regional collaboration—the Bear River Watershed Group, a broad collaboration of diverse private landowners, non-profit organizations, and local, state, and federal agencies. Under the leadership of the Sierra Streams Institute (SSI), this group has been working together for the last four years to develop the BRWRP. Partners include: US Bureau of Land Management, US Forest Service, CA Department of Fish and Wildlife, Cal Fire, CA State Water Resources Control Board, Sierra Nevada Conservancy, Nevada County, Placer County, Yuba County, Cities of Grass Valley, Wheatland, Colfax, and Lincoln, local tribes, PG&E, Nevada Irrigation District, Placer County Water Agency, Resource Conservation Districts, Bear Yuba Land Trust, Wolf Creek Community Alliance, South Yuba River Citizens League, local residents, US Geological Survey, US Bureau of Reclamation, US Fish and Wildlife Service, US Environmental Protection Agency, US National Marine Fisheries Service, US Natural Resources Conservation Service, and many community groups.

In 2010, 80,048 people resided in the Bear River watershed. From 2000-2010, population grew across the watershed; its largest city, Grass Valley, experienced an 18% increase, from 10,922 to 12,860 residents, significantly more than the statewide growth rate of 10% for the same period. Projections by the California Dept. of Finance are that by 2030, the population of Nevada County is expected to increase 12%, Placer County by 20%, and Yuba County by 27%. Population mapping indicates that several sub-watersheds in the project area may be significantly impacted by increased human populations. Grass Valley is classified as a disadvantaged community with a median household income below 80% of the statewide income. In Nevada and Yuba Counties, 66% to 80% of students are eligible for free/reduced-price meals in schools. Within the watershed are lands associated with indigenous groups: the Colfax-Todds Valley Consolidated Tribe (Colfax Rancheria), the Nisenan of Northern California (Nevada City Rancheria), and the United Auburn Indian Community (Auburn Rancheria).

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 and indicators prioritized by the Forest Carbon Plan:

▮ **Forests projected to be at risk due to climatically driven stressors.**

Fire frequency is an indicator of both human disturbance to the forest landscape and larger climactic patterns. It can be affected by disease pressure, drought, fire management practices, logging, and climate cycles. Changing conditions can affect both the frequency of fires as well as their intensity. When comparing the observed fire frequency over the last 100 years to the expected fire frequency, the fire regime of the watershed has diverged dramatically from historical conditions.

In a hotter and drier climate, ecosystems throughout the Bear River Watershed will be impacted by changing precipitation regimes resulting in reduced snow pack, increased stream temperatures, and decreased late-season flow. These climate-induced changes can directly impact water quality, fire hazard, and habitat condition for a number of unique, threatened, or endangered species. With the extreme drought of 2014 and each year surpassing previous record temperatures, landscape-level drought-stress has allowed native pine bark beetles to kill drought-weakened ponderosa pine trees throughout the Sierra Nevada, including the Bear and adjacent watersheds. Beetle populations have hit a critical threshold and trees have lost their ability to regulate beetle populations resulting in an epidemic. Fuel reduction and proper forest management can help trees resist these stressors.

▮ **Forests at greatest risk to high-severity events (e.g., fire, insect outbreak).**

The vast majority of vegetation communities that occupy the upper and middle Bear River watershed are classified as Cal Fire Severe Fire Hazard Zones. Sierran mixed conifer includes an assemblage of white fir, Douglas-fir, ponderosa pine, sugar pine, incense-cedar, and California black oak. Stands form multilayered closed canopies with close to 100% cover with shrubs common in the understory. Ponderosa pine varies from pure stands of ponderosa pine to mixed stands of 50% ponderosa pine. Associated species include white fir, incense-cedar, Jeffrey pine, sugar pine, Douglas-fir, canyon live oak, California black oak, Pacific madrone. Depending on soil type, moisture, topography and disturbance, stands of white fir and Douglas-fir may include associated plant species such as canyon live oak, Pacific madrone, sugar pine, ponderosa pine, black oak, and Pacific yew. Montane hardwood is found throughout the middle watershed. The structure of a montane hardwood habitat consists of a pronounced hardwood tree layer, a poorly developed shrub layer, and a sparse herbaceous layer. Typical associates include canyon live oak, Douglas-fir, Pacific madrone, California-laurel, California black oak, and foothill pine at mid- and lower elevations, and ponderosa pine, white fir, and Jeffrey pine at higher elevations.

Fire, ignited by lightning and Native Americans, was common in the Sierra Nevada prior to 20th century suppression efforts. Prior to European settlement, fire return intervals were generally less than 20 years throughout a broad zone extending from the foothills through the mixed conifer forests (Stevens, 2014). The reduction in fire activity due to modern suppression, coupled with the selective harvest of many large pines, produced forests which today are denser, with generally smaller trees, and have higher proportions of white fir and incense cedar than were present historically. These changes have almost certainly increased the levels of fuel, both on the forest floor and “ladder fuels”—small trees and brush which carry the fire into the forest canopy. Increases in fuel, along with efficient suppression of low and moderate intensity fires, has led to an increase in fire severity in the region (Stevens, 2014).

Fire affects watersheds in multiple ways, including through a short-term release of soil nitrogen followed by nitrogen deficiency, increased erosion and return periods of floods, altered vegetation structure, and increased stream temperatures (Dennis, 1989). Particularly relevant to watersheds in Gold Country, which are heavily impacted by mercury mine-waste, fire has been shown to increase methylmercury concentrations (Amirbahman et al., 2004). This is presumably associated with faster rates of microbial metabolism due to rapid nutrient cycling

following fire. Methylmercury is the most concerning form of mercury in the environment because it can be absorbed by organisms and make its way up the food chain in a process known as bioaccumulation.

▮ **Stands with existing large trees.**

Stands with existing large trees are found in the upper Wolf Creek, Middle and Upper Bear River watersheds. The soils and climate support fast growing trees and which can be found in steep inaccessible steep canyons, BLM lands with difficult to no access, and on Pacific Gas and Electric Conservation Easement lands in the upper Bear.

▮ **Forests at high risk of type-conversion (e.g., forest to shrub or grass vegetation).**

The vast majority of the Sierran mixed conifer forests of the upper Wolf Creek, Middle and Upper Bear River watersheds are at high risk of type conversion due to stand replacing fires and climate change. These forests are in the transition zone between lower elevation oak woodlands, shrublands, and grasslands. Chaparral species, primarily manzanita, are naturally found in areas where the soil does not support trees, and in areas of past mining and disturbance. After a high intensity fire, these chaparral species are often the first to establish. Additionally, invasive annual grass species are found throughout the watershed and establish quickly after high intensity fire and disturbance. In many areas, native plant establishment is occurring, but will likely be impacted by climate change which favors annual grasses and hardy shrubs such as manzanita.

▮ **Areas with high habitat values at risk, such as spotted owl Activity Centers.**

Surveys and reporting for special-status wildlife have been completed for only a small portion of the Bear River Watershed. Twenty special-status wildlife species had been documented in the Bear Watershed by the California Natural Diversity Database (CNDDDB), which also lists an additional nine special-status mammal species and nine special-status invertebrate species with potential to occur in the watershed. Forty-seven special-status bird species have been documented in the Bear River Watershed by CNDDDB or a subset of curated experts at eBird.

The Bear Watershed also provides potential nesting and foraging habitat for California spotted owls, burrowing owls, flammulated owls, and great gray owls, although documentation is not available for these species because owl survey effort in the watershed has been limited, and location information for these owls is protected due to the sensitivity of these species.

A variety of cold-water and warm-water species are found in the Bear River. Native species include steelhead/rainbow trout, speckled dace, Sacramento sucker, and Sacramento pikeminnow.

California Department of Fish and Wildlife range maps indicate that foothill yellow-legged frogs may be found year-round throughout the majority of the upper Bear watershed. In visual encounter surveys done from 2008-2010 as part of the relicensing of the Yuba-Bear and Drum-Spaulding Hydroelectric Projects, foothill-yellow legged frogs were found at high frequency at several locations within the Bear River watershed, including at Steephollow Creek and the Dutch Flat Afterbay Dam Reach.

Western pond turtles are highly aquatic, often associating with permanent ponds, lakes, streams, irrigation ditches, or marshes along intermittent streams below an elevation of 6,000 ft. The species is currently listed as a California Department of Fish and Wildlife species of Special Concern, a BLM Sensitive Species, and USDA Forest Service Sensitive Species. Several western pond turtles, as well as suitable habitat for them, have been found at several sites along the Bear River. Turtles have been observed in the Dry Creek Restoration Area at Beale Lake, downstream of Dutch Flat, downstream of the Chicago Park Powerhouse, and downstream of the Bear River Canal Diversion Suitable pools, basking habitat, and nesting habitat have been found at these sites as well as below the Bear Valley Meadow. The area below Drum was determined to have suitable pools and basking habitat, but not appropriate nesting sites.

▮ **Areas that need to be reforested after high mortality events.**

The area encompassed by the Lowell Fire in 2015 along Steephollow Creek needs to be reforested. The vegetation communities affected primarily consisted of ponderosa pine forest, as well as small sections of montane hardwood conifer, montane hardwood, Sierran mixed conifer, and mixed chaparral. When disturbed by

fire, ponderosa pine communities are sometimes converted to mixed chaparral habitat, or in moister areas of higher site quality, to mixed conifer stands. Secondary succession in disturbed montane hardwood conifer habitat consists of shrubs and trees regenerating together, with conifers maturing in 30-50 years, and broad-leaved trees maturing in 60-90 years. Growth of hardwoods is particularly slow, especially canyon live oak.

▮ **Forests at risk of conversion to other uses, including development and agriculture.**

With 75% of the Bear River watershed privately owned and highly fragmented, the watershed’s forests are at risk from development and extractive land uses. The Sierra Nevada foothills region has been the locus of extensive exurban migration—the relocation of people from larger metropolitan areas to rural small town region—since the 1960s, and the pace has greatly increased in the last decade. This population change has significantly altered the region’s landscape, culture and economy. The jurisdictional landscape for watershed management in the Bear is complex, with a system of overlapping state, federal and regional authorities. While the local jurisdictions generally state an intent to locate new development adjacent to already urbanized areas and preserve open space and sensitive habitats, the watershed is also experiencing growth that exerts pressure to convert open space and agricultural lands for the development of housing and commercial services.

Often considered a subset of agricultural production, timber harvesting (silviculture) is a significant activity in the upper portions of the Bear River watershed in Nevada and Placer Counties. Within the Bear River watershed, 38,268 acres of privately-owned land for timber harvesting are held by a range of companies, trust funds and private owners (Cal Fire, 2012). PG&E owns 12,352 acres, mostly in Placer County at the very top of the watershed. The other major private company is Sierra Pacific Industries, which owns 10,802 acres, all in upper portion of the watershed, mostly in Nevada County. The top four private individual timber landowners collectively own over 4,000 acres in Nevada and Placer counties. In most cases the landowner and the timber owner are the same with some exceptions, such as where PG&E or NID partially own the land but not the timber, or where there are multiple owners of the land and timber who don’t fully overlap.

▮ **Previously treated areas that are in need of follow-up “maintenance” treatments. N/A**

b. Describe the watershed’s current condition and cite any formal studies, reports, or research papers that support the description. Do not attach the actual studies or reports; citations are sufficient.

The Bear River Watershed, on the western slopes of the northern Sierra Nevada, is one of the most impacted, and simultaneously least-studied, watersheds in the state. It is home to a diversity of plant, wildlife, and human communities, and has a complex history of development and anthropogenic impact. The watershed is densely forested and water quality is impaired throughout the watershed.

The Bear River watershed is described in detail in the Bear River Watershed Restoration Plan (BRWRP), published by SSI and partners in May 2018 and funded by the U.S. Bureau of Reclamation WaterSMART Program. The BRWRP is the result of a four-year long process with the Bear River Watershed Stakeholder Group, made up of 43 agencies and organizations, and multiple watershed residents. The Bear River Watershed Disturbance Inventory and Existing Conditions Assessment, a complete and thorough analysis of the status of the current conditions of the watershed, was published by SSI and partners in 2016. This report provides a narrative of the existing conditions and an inventory of the current and historical disturbances in the watershed. Funded by the Bureau of Reclamation, it was produced using the input of a variety of stakeholders and is modeled on a previous Disturbance Inventory produced in 2003.

c. Describe how the watershed coordinator would benefit the watershed. The response should address:

▮ **The watershed-related goals in your organization’s strategic or long-range plan, the connection between the Forest Carbon Plan and those goals, and how a watershed coordinator would help your organization achieve these goals. Specific problems and issues on public and/or private land within the watershed, how a watershed coordinator would help address these problems.**

The Bear River Watershed Coordinator position will collaborate with and educate local private landowners, public agencies, and non-profit organizations to build on existing partnerships to implement fuel reduction and forest resiliency through mechanical and hand thinning, biomass utilization, and prescribed burning projects. These projects will help reduce carbon losses due to extreme wildfires, sequester more forest carbon in larger trees by reducing resource competition, and protect future water quality from increased erosion and sedimentation of soils laden with toxic metals. This position will support regionally-based, watershed-level collaboration and greatly increase the pace and scale of forest restoration treatments. This position will collect data on the forest resiliency projects to support existing research studies, provide additional essential information on the successes of fuel reduction projects, and track the acres and levels of biomass reduced in each project area.

□ **Direct benefits a watershed coordinator would provide to the watershed and what methods will be used to measure and evaluate the watershed coordinator's direct benefits to the watershed. Any existing watershed coordination efforts currently in place, gaps in coordination, and how the watershed coordinator will fill those gaps.**

The Bear River Watershed Coordinator and SSI will continue to coordinate with the local stakeholders to collect and analyze data on water quality, bird monitoring, wildlife surveys, and vegetation communities. SSI has more than twenty years of experience collecting these data for the adjacent Deer Creek Watershed, in coordination with Yuba River Watershed stakeholders, non-profits organizations, and local, state, and federal agencies. The Bear River Coordinator will continue to collaborate with organizations working in adjacent watersheds, such as the South Yuba River Citizens League (SYRCL) and Bear Yuba Land Trust (BYLT). SSI will continue to monitor water quality and benthic macroinvertebrates in the watershed in addition to vegetation mapping, and ongoing bird and wildlife surveys.

Multiple surface water quality metrics were monitored by the Nevada County Resource Conservation District (NCRCD) at various sites in the Bear watershed from 2001-2002 and 2005-2007. In addition, several Dry Creek sites in the Bear Watershed were monitored by Sierra Streams Institute (SSI) in 2014 on behalf of Friends of Spenceville (FOS). Monitored water quality parameters included temperature, pH, conductivity, dissolved oxygen, turbidity, nutrients (NH₄, NO₃, PO₄), and bacteria (total coliform and *E. coli*). Not all metrics were measured during all months within the 2001-2002, 2005-2007, and 2014 time periods. Wolf Creek Community Alliance (WCCA), a nonprofit creek stewardship organization based in Grass Valley, regularly monitors the physical and chemical conditions of sites across the Wolf Creek subwatershed. The thresholds set by WCCA are slightly different than those used by the Regional Water Quality Control Board because of the different conditions found in Wolf Creek, which is 303(d) listed for bacteria.

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.**
 - a. **Describe how each goal relates to at least one recommendation or action outlined in the Forest Carbon Plan.**

The goal of this proposed Watershed Coordinator position to **improve forest health and increase forest resilience in the Upper and Middle Bear River, Dry Creek, and Wolf Creek Watersheds**. The objectives of the proposed Watershed Coordinator are to:

- Reduce risk of catastrophic wildfire in the Bear River watershed
- Increase forest carbon sequestration
- Reforest previously burned areas

Projects developed by the Watershed Coordinator will involve mechanical forest thinning to retain older trees and reduce competition and fuel loading in the watershed (CFCP sec. 3.1.1 Improve Health and Resilience on Private and State/Local Public Forestland). Projects will increase forest carbon sequestration and help reduce the size and intensity of wildfires and bark beetle infestations, which have the capacity to expose urban and rural residents to breathing unhealthy smoke (CFCP sec. 3.1.3 Restore Ecosystem Health of Wildfire- and Pest-Impacted Areas through Reforestation). This process will create capacity for collaborative planning and implementation at the

watershed level, restore resilient, healthy forest conditions, and reforest areas that have been diminished due to fires (CFCP sec. 3.4 Create Capacity for Collaborative Planning and Implementation at the Landscape or Watershed Level).

- b. **Identify and discuss the tasks that will be implemented to support each goal. Each goal must have one or more tasks.**

In order to support the goal of improving forest health and increasing forest resilience in the Upper and Middle Bear River and Wolf Creek Watersheds, and the objectives as described above, the Watershed Coordinator will engage in the following tasks:

Task 1: Develop a preliminary Forest Health Improvement and Fuels Management Plan for the Upper and Middle Bear River, Dry Creek, and Wolf Creek watersheds, building on the existing Bear River Watershed Restoration Plan and collaborative stakeholder group process. The plan will focus on mechanical fuel reduction and forest thinning, post-fire restoration, and collaboration on biomass utilization.

Task 2: Pursue funding opportunities for high-priority forest resilience and fuels management projects, as identified in Task 1. These opportunities will target reducing forest biomass and competition for larger trees, while decreasing the potential for catastrophic wildfire and their negative impacts to climate change and air quality.

Task 3: Collaborate with project partners to plan, permit, and implement forest resilience and fuels management projects. This increased collaboration will lead to more efficiently and effectively planned forest resilience projects in the future.

Task 4: Administer grant, evaluate results, and collaborate with other Watershed Coordinators, stakeholders in adjacent watersheds, and the many diverse partners and community members involved in SSI's BRWRP process.

- c. **For each task, discuss the sub-tasks that will be completed. Describe why this approach was chosen to address issue(s) within the watershed. Describe the connection between sub-tasks and tasks and how they will contribute to the completion of each goal.**

Task 1: Develop a preliminary Forest Health Improvement and Fuels Management Plan for the Upper and Middle Bear River and Wolf Creek watersheds, building on the existing Bear River Watershed Restoration Plan and collaborative stakeholder group process.

- **Sub-task 1.1:** Contact and meet with a majority of BRWRP stakeholders to establish collaboration on project areas and forest restoration, fuels treatment techniques, and biomass utilization. **Deliverable:** Group or individual meetings with at least 24 of the 43 stakeholders who have been involved in the BRWRP process.
- **Sub-task 1.2:** Collaborate with and educate landowners of potential high priority project areas to assess feasibility of forest resiliency projects. **Deliverable:** Individual meetings with at least 12 project property owners.
- **Sub-task 1.3:** Map and assess priority project areas based on fuel loading and fire hazard, proximity to communities/social and cultural benefits, access, structural and physical diversity, and/or ecosystem services. **Deliverable:** At least 12 potential high priority project areas mapped and assessed.
- **Sub-task 1.4:** Prepare draft Forest Health Improvement and Fuels Management Plan, solicit feedback from BRWRP stakeholders, and incorporate stakeholder feedback. **Deliverable:** Complete preliminary Forest Health Improvement and Fuels Management Plan.

Task 2: Pursue funding opportunities for high-priority forest resilience and fuels management projects, as identified in Task 1.

- **Sub-task 2.1:** Research applicable funding opportunities for projects identified as regional high priorities in Task 1 and share results with stakeholders and collaborators. **Deliverable:** A list of potential grants available.

- **Sub-task 2.2:** In response to potential funding opportunities, develop specific projects in partnership with local, state, and federal agencies, landowners, nonprofit groups, and the Nisenan tribe. **Deliverable:** Partnership projects developed for at least six funding opportunities.
- **Sub-task 2.3:** Apply for forest resilience and fuels management grant funding. **Deliverable:** At least six funding applications submitted for high priority projects.

Task 3: Collaborate with project partners to plan, permit, and implement forest resilience and fuels management projects.

- **Sub-task 3.1:** Conduct ecological surveys or other pre-implementation planning as needed for particular projects. Support watershed monitoring and assessment protocols. **Deliverable:** Ecological surveys or other pre-implementation planning completed.
- **Sub-task 3.2:** Perform permitting requirements, including CEQA and NEPA if required. **Deliverable:** Permitting requirements complete.
- **Sub-task 3.3:** Contract and provide oversight to crews to implement on-the-ground activities (under separate funding). **Deliverable:** On-the-ground activities started.

Task 4: Administer grant, evaluate results, and collaborate with other Watershed Coordinators, stakeholders in adjacent watersheds, and the many diverse partners and community members involved in SSI's BRWRP process.

- **Sub-task 4.1:** Attend Watershed Coordinator orientation training, summits, and meetings with the relevant Forest Management Task Force Regional Prioritization Group. **Deliverable:** Attendance at eight meetings.
- **Sub-task 4.2:** Conduct financial record-keeping/reporting, evaluate and report progress on grant tasks, deliverables and performance measures. **Deliverable:** Required reports submitted.
- **Sub-task 4.3:** Facilitate coordination with stakeholders inside the watershed and in adjacent watersheds on grant activities and potential opportunities for regional collaboration. **Deliverable:** A list of relevant meetings.

SSI's approach addresses issues within the watershed and moves us toward accomplishing the goal of the project through the following core strategies:

- **Regional collaboration:** SSI has extensive experience working in partnership with local and regional agencies, community organizations, tribes, landowners and other diverse stakeholders. As a vitally important voice in the regional scientific community, we work with local, state and federal agencies, universities, and community groups to find solutions to the problems and challenges that impact watersheds throughout the Sierra Nevada foothills region.
- **Sound science:** SSI is known in the region for our emphasis on rigorous science and consistent data collection. We are uniquely positioned as a citizen science center that is using community-based research to address the significant issues that affect our watersheds and our underserved communities. We are dedicated to environmental stewardship as a holistic effort; we train, educate, and work with hundreds of volunteers annually.
- **Project innovation:** SSI has a history of creating strong partnerships and innovative projects that succeed in winning the community support and funding necessary to be implemented on the ground. In 2010, SSI successfully won and implemented a DOC Watershed Coordinator Grant focused on providing remediation in Deer Creek and applying lessons learned via collaborations in the Bear and Yuba River watersheds. Some of that work became the basis of the Bear River Watershed stakeholder process which culminated in the 2018 BRWRP.

d. Performance Measures: Explain the methods that will be used to measure the effectiveness of the watershed coordinator's efforts. Each task must include a performance measure.

The performance measures that will measure the effectiveness of the Watershed Coordinator's efforts include:

- For Task 1: Identification and mapping of at least 100 acres in the watershed that have been regionally prioritized for forest health and resilience improvement, via 12 projects, some of which we will seek to fund (Task 2) and implement (Task 3).
- For Task 2: At least six applications submitted to fund regionally prioritized projects in the watershed, encompassing 35-50 acres, that would enhance forest health and additional benefits (e.g. water quality, ecosystem services, carbon sequestration) throughout the entire watershed.
- For Task 3: Planning and implementation begun on at least two forest resilience projects in the watershed.
- For Task 4: At least 50 coordination and collaboration meetings with other Watershed Coordinators, stakeholders in adjacent watersheds, and the many diverse partners and community members involved in SSI's BRWRP process.

Additionally, we will evaluate the Watershed Coordinator's effectiveness by tracking completion of deliverables for each sub-task, as described above.

Collaboration (25 Points)

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

The Bear River Watershed Coordinator(s) will build on existing regional collaboration—the Bear River Watershed Stakeholder Group, a broad collaboration of diverse private landowners, non-profit organizations, and local, state, and federal agencies. Under the leadership of the Sierra Streams Institute (SSI), this group has been working together for the last four years to develop the Bear River Watershed Restoration Plan (BRWRP). Partners include: US Bureau of Land Management, US Forest Service, CA Department of Fish and Wildlife, Cal Fire, CA State Water Resources Control Board, Sierra Nevada Conservancy, Nevada County, Placer County, Yuba County, Cities of Grass Valley, Wheatland, Colfax, and Lincoln, local Nisenan tribes, PG&E, Nevada Irrigation District, Placer County Water Agency, Resource Conservation Districts, Bear Yuba Land Trust, Wolf Creek Community Alliance, South Yuba River Citizens League, local residents, US Geological Survey, US Bureau of Reclamation, US Fish and Wildlife Service, US Environmental Protection Agency, US National Marine Fisheries Service, US Natural Resources Conservation Service, and many community groups.

Letters of support are attached from:

- County of Nevada: Nevada County has assisted SSI with many projects in their watersheds and has acted as the lead agency for CEQA
- Sierra Foothills Audubon Society: The local Audubon chapter has assisted SSI with bird monitoring point counts on many projects in the watershed.
- Nevada City Rancheria Tribal Council: The Tribal Council has partnered and is currently a partner with SSI on projects within the watershed.
- Bureau of Land Management: BLM is a current partner on fuel reduction and forest resilience projects within the watershed.
- Wolf Creek Community Alliance: WCCA has collaborated with SSI on water quality monitoring in the watershed and will be an active partner on all proposed projects within the subwatershed.

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? Consistency with additional planning efforts (15 Points)

The mission of the Bear River Watershed Stakeholders Group is to provide a structure within which all stakeholders are able to reach consensus on the issues facing the watershed in order to create and implement a collaborative, science-based restoration plan. Funded by the US Bureau of Reclamation and coordinated by Sierra Streams Institute with meeting facilitation by an independent contractor 43 organizations and multiple watershed residents participated in the planning process leading to the 2018 BRWRP.

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? Co-benefits (10 Points)

This proposal will complement the Bear River Watershed Restoration Plan and the stakeholders working group that collaborated to complete it. Multiple agencies, non-profits, and private landowners are working together to increase forest resilience, fuel reduction, carbon sequestration, biomass utilization, wildlife benefits, and water quality.

Following Section 13050 of the California Water Code and supported by Section 303 of the federal Clean Water Act, Basin Plans consist of a designation of beneficial uses to be protected in the waters of a specified area, water quality objectives and standards to protect those uses, and a program of implementation for achieving the objectives. The current, fourth edition of the Basin Plan for the Sacramento and San Joaquin River watersheds, which include the Bear River watershed, was revised by the California Regional Water Quality Control Board (CRWQCB) with federal Environmental Protection Agency (EPA)-approved amendments in July 2016.

This Basin Plan includes water quality standards for both surface water and groundwater. Listed beneficial uses protected by the plan include drinking water supply, agricultural water supply, groundwater recharge, water contact recreation, wildlife habitat, fish spawning, and many others. In establishing water quality objectives to protect these beneficial uses, the Water Board considered economic limitations and the feasibility of controlling each water quality parameter via human activities, in addition to the science documenting water quality effects on beneficial uses. Basin Plan standards are established for bacteria, chemical constituents including heavy metals, dissolved oxygen and temperature, pH, pesticides, and other parameters. These standards are incorporated into the objectives of this Bear River Watershed Restoration Plan and are compared to available Bear watershed data in the Disturbance Inventory.

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 (e.g., support biodiversity, promote a clean water supply, support local economies, provide recreational and educational opportunities, protect spiritual and cultural resources. Long-term success (5 Points)

Successful completion of the proposed tasks will provide healthier forest in the watershed that will reduce the potential for catastrophic wildfire and the resulting hazardous air quality which could be detrimental to many populations throughout the state. It will also protect water quality from increased accelerated erosion of toxic soils due to less vegetative cover after potential wildfires. Forest carbon sequestration will be increased with larger not having to compete as much for limited biotic resources. Reduced fire risk will benefit recreational activities, tourism revenues, and housing and insurance costs for the local populations.

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. Include an explanation of how the organization will attempt to maintain funding for the watershed coordinator position after the grant term.

Funding opportunities will be pursued to the continue the work begun by the Bear River Watershed Coordinator. There are many potential forest resiliency and fuel reduction projects to carry on for decades if funding becomes available. SSI will improve on its existing relationships with stakeholders in the watershed and brainstorm on future projects, while making more connections and building relationships with private landowners throughout the watershed. Relationships made with adjacent watershed coordinators will lead to future partnerships and more collaboration on additional projects.

4. WORK PLAN

TASK 1 Develop a preliminary Forest Health Improvement and Fuels Management Plan for the Upper and Middle Bear River and Wolf Creek watersheds, building on the existing Bear River Watershed Restoration Plan and collaborative stakeholder group process.	Timeline [Start and End Date]	Total Requested Grant Funds
<p>Sub-task 1.1: Contact and meet with a majority of BRWRP stakeholders to establish collaboration on project areas and forest restoration, fuels treatment techniques, and biomass utilization.</p> <p>Deliverable: Group or individual meetings with at least 24 of the 43 stakeholders who have been involved in the BRWRP process.</p> <p>Sub-task 1.2: Collaborate with and educate landowners of potential high priority project areas to assess feasibility of forest resiliency projects.</p> <p>Deliverable: Individual meetings with at least 12 project property owners.</p> <p>Sub-task 1.3: Map and assess priority project areas based on fuel loading and fire hazard, proximity to communities/social and cultural benefits, access, structural and physical diversity, and/or ecosystem services.</p> <p>Deliverable: At least 12 potential high priority project areas mapped and assessed.</p> <p>Sub-task 1.4: Prepare draft Forest Health Improvement and Fuels Management Plan, solicit feedback from BRWRP stakeholders, and incorporate stakeholder feedback.</p> <p>Deliverable: Complete preliminary Forest Health Improvement and Fuels Management Plan.</p> <p>Task 1 Performance measure: Identification and mapping of at least 100 acres that have been regionally prioritized for forest health and resilience improvement, via 12 projects, some of which we will seek to fund (Task 2) and implement (Task 3).</p>	March 2019 – March 2021	\$103,505.00
<p>TASK 2 Pursue funding opportunities for high-priority forest resilience and fuels management projects, as identified in Task 1.</p>		
<p>Sub-task 2.1: Research applicable funding opportunities for projects identified as regional high priorities in Task 1 and share results with stakeholders and collaborators.</p> <p>Deliverable: A list of potential grants available.</p> <p>Sub-task 2.2: In response to potential funding opportunities, develop specific projects in partnership with local, state, and federal agencies, landowners, nonprofit groups, and the Nisenan tribe.</p> <p>Deliverable: Partnership projects developed for at least six funding opportunities.</p> <p>Sub-task 2.3: Apply for forest resilience and fuels management grant funding.</p>	June 2019 – March 2021	\$68,645.00

<p>Deliverable: At least six funding applications submitted for high priority projects. Task 2 Performance measure: At least six applications submitted to fund regionally prioritized projects, encompassing 35-50 acres, that would enhance forest health and additional benefits (e.g. water quality, ecosystem services, carbon sequestration) throughout the entire watershed.</p>		
<p>TASK 3 Collaborate with project partners to plan, permit, and implement forest resilience and fuels management projects.</p>		
<p>Sub-task 3.1: Conduct ecological surveys or other pre-implementation planning as needed for particular projects. Support watershed monitoring and assessment protocols. Deliverable: Ecological surveys or other pre-implementation planning completed. Sub-task 3.2: Perform permitting requirements, including CEQA and NEPA if required. Deliverable: Permitting requirements complete. Sub-task 3.3: Contract and provide oversight to crews to implement on-the-ground activities (under separate funding). Deliverable: On-the-ground activities started. Task 3 Performance measure: Planning and implementation begun on at least two forest resilience projects in the watershed.</p>	<p>March 2020 – March 2021</p>	<p>\$40,617.00</p>
<p>TASK 4 Administer grant, evaluate results, and collaborate with other Watershed Coordinators, stakeholders in adjacent watersheds, and the many diverse partners and community members involved in SSI’s BRWRP process.</p>		
<p>Sub-task 4.1: Attend Watershed Coordinator orientation training, summits, and meetings with the relevant Forest Management Task Force Regional Prioritization Group. Deliverable: Attendance at eight meetings. Sub-task 4.2: Conduct financial record-keeping/reporting, evaluate and report progress on grant tasks, deliverables and performance measures. Deliverable/metric: Required reports submitted. Sub-task 4.3: Facilitate coordination with stakeholders inside the watershed and in adjacent watersheds on grant activities and potential opportunities for regional collaboration. Deliverable: A list of relevant meetings. Task 4 Performance measure: At least 50 coordination and collaboration meetings with other Watershed Coordinators, stakeholders in adjacent watersheds, and the many diverse partners and community members involved in SSI’s BRWRP process.</p>	<p>March 2019 – March 2021</p>	<p>\$20,694.60</p>
	<p>GRAND TOTAL</p>	<p>\$233,461.60</p>

****Note about Workplan and Budget**

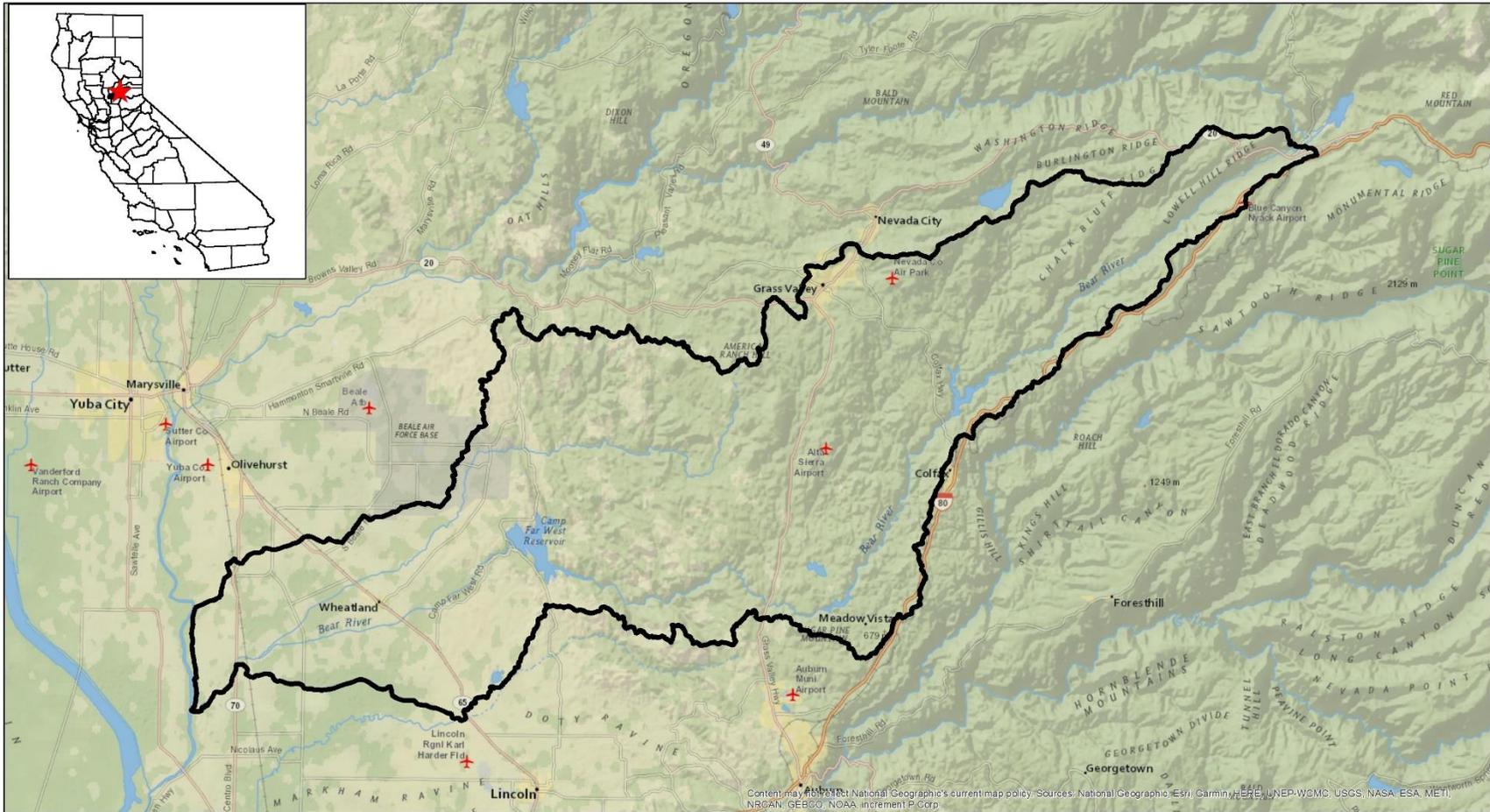
The Bear River Watershed Coordinator position will be split between two people. Sierra Streams Institute works in watersheds outside the Bear River Watershed, and both staff members need to also be available for projects in adjacent watersheds. SSI will draw on complementary skill sets of two different staff members to most efficiently and effectively complete the workplan.

5. BUDGET

Budget applicants must provide a budget broken down by cost type and by task. All costs must be eligible. Applicants may use the Excel template provided. If awarded funding, this Budget will be incorporated into the Grant Agreement.

PERSONNEL	Hourly Rate/Unit Cost	Unit	Number of hours/units	Task 1	Task 2	Task 3	Task 4	Total Requested Grant Funds
Watershed Coordinator A	40	\$/hour	2580	\$60,000.00	\$20,000.00	\$20,000.00	\$3,200.00	\$103,200.00
Watershed Coordinator B	40	\$/hour	1580	\$20,000.00	\$35,000.00	\$5,000.00	\$3,200.00	\$63,200.00
			Subtotal	\$80,000.00	\$55,000.00	\$25,000.00	\$6,400.00	\$166,400.00
TRAVEL COSTS								
Travel: Within watershed (mi)	0.58	miles	34000	\$11,832.00	\$1,972.00	\$3,944.00	\$1,972.00	\$19,720.00
Travel: meetings (mi)	0.58	miles	1120				\$649.60	\$649.60
			Subtotal	\$11,832.00	\$1,972.00	\$3,944.00	\$2,621.60	\$20,369.60
ADMINISTRATIVE COSTS								
Office Space				\$2,708.00	\$2,708.00	\$2,708.00	\$2,708.00	\$10,832.00
Supplies				\$395.00	\$395.00	\$395.00	\$395.00	\$1,580.00
Utilities				\$620.00	\$620.00	\$620.00	\$620.00	\$2,480.00
Administrative and Management Staff				\$7,950.00	\$7,950.00	\$7,950.00	\$7,950.00	\$31,800.00
			Subtotal	\$11,673.00	\$11,673.00	\$11,673.00	\$11,673.00	\$46,692.00
			TOTAL	\$103,505.00	\$68,645.00	\$40,617.00	\$20,694.60	\$233,461.60

6. MAP(S) OF THE PROJECT GEOGRAPHIC AREA

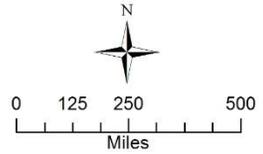


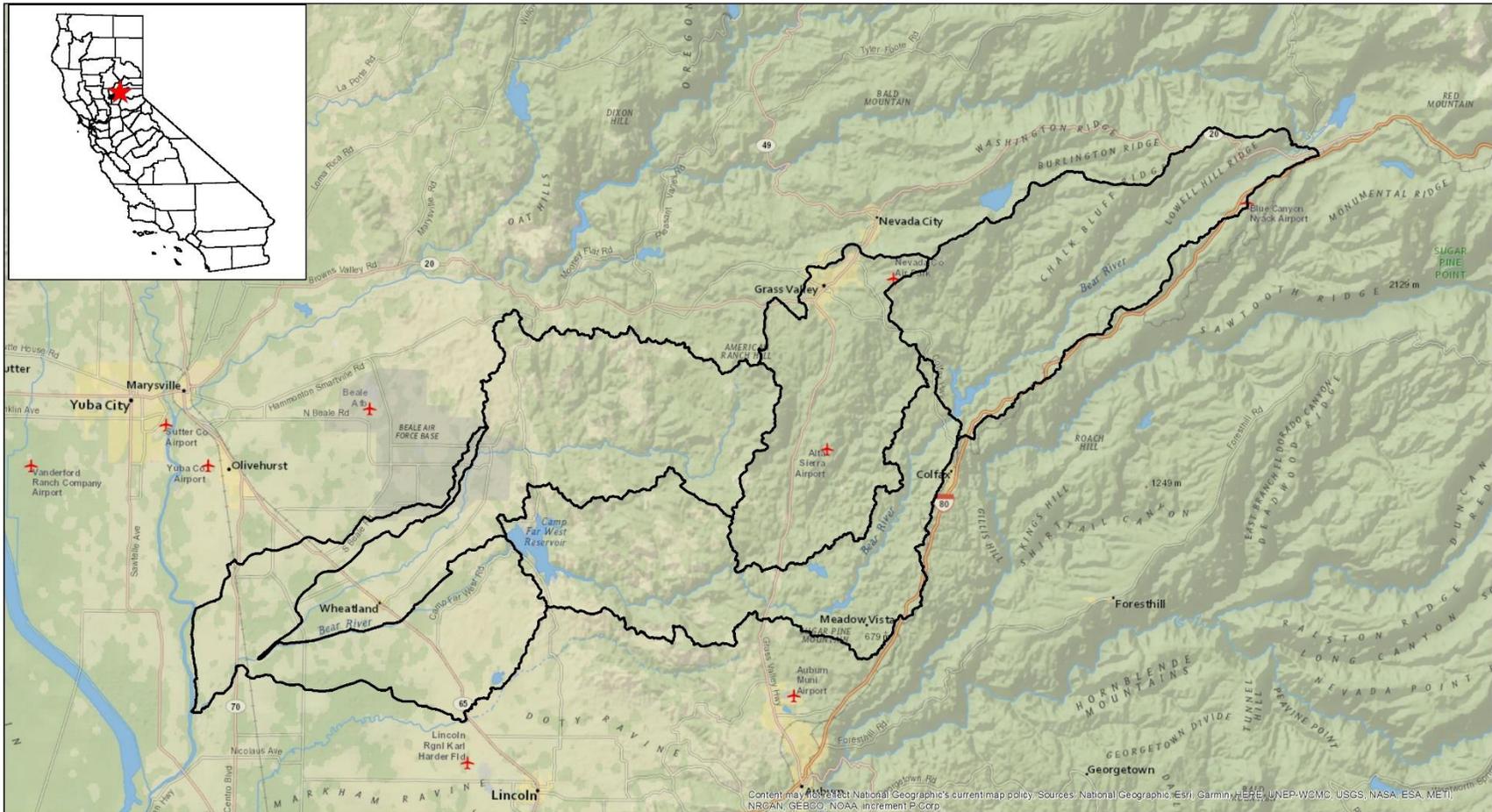
Legend

- ★ Project Location
- WBDHU8

**Department of Conservation Grant
Sierra Streams Institute**

Project Location Map



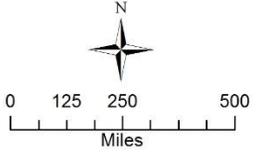


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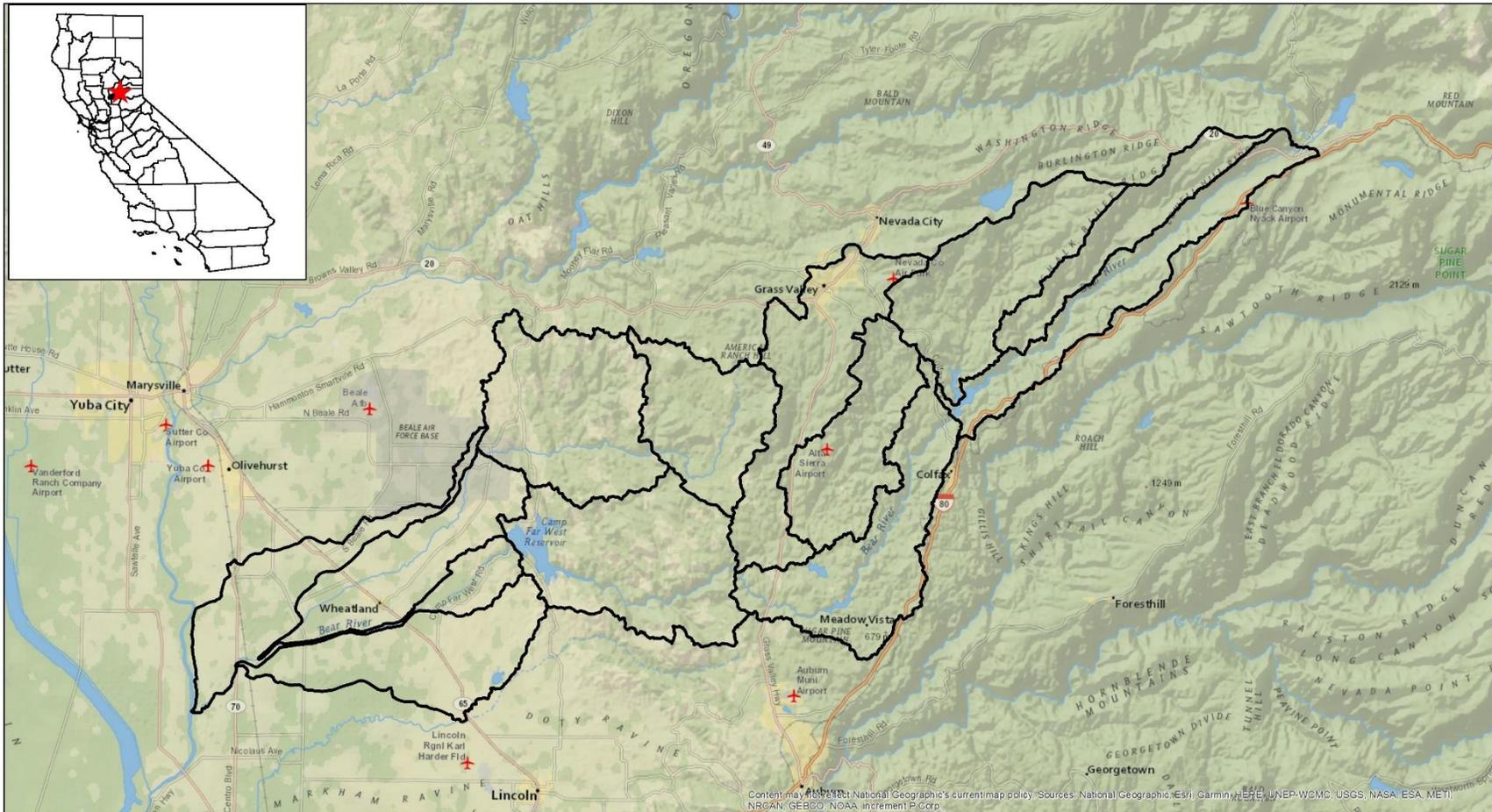
- ★ Project Location
- WBDHU10

**Department of Conservation Grant
Sierra Streams Institute**

Project Location Map



Content may not reflect National Geographic's current map policy. Sources: National Geographic, Esri, Garmin, HERE, UNEP-WCMC, USGS, NASA, ESA, METI, NRCAN, GEBCO, NOAA, increment P Corp.

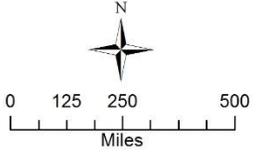


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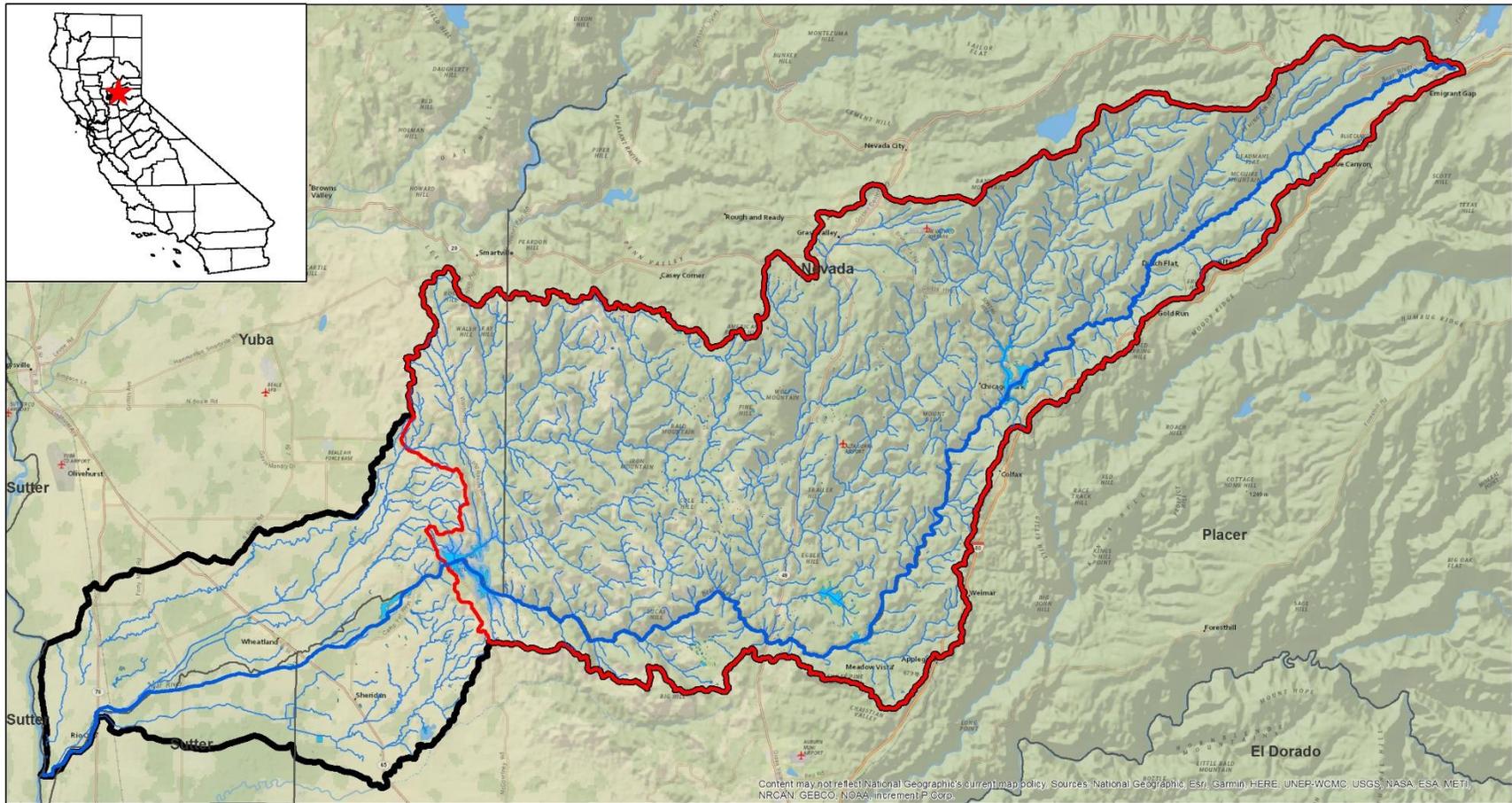
- ★ Project Location
- WBDHU12

**Department of Conservation Grant
Sierra Streams Institute**

Project Location Map



Content may not reflect National Geographic's current map policy. Sources: National Geographic, Esri, Garmin, HERE, UNEP-WCMC, USGS, NASA, ESA, METI, NRCAN, GEBCO, NOAA, increment P Corp.

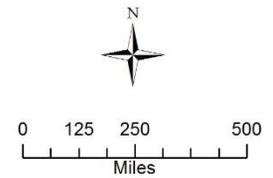


Legend

- ★ Project Location
- Bear River Watershed
- Project Area

California Department of Conservation
2018 Forest Health Watershed Coordinator Program
Improving Forest Resiliency in the Bear River Watershed
Applicant: Sierra Streams Institute

Project Location Map



7. SIGNED AUTHORIZING RESOLUTION



Resolution Approving the Application for Grant Funds under the Forest Health Watershed Coordinator Grant Program

WHEREAS, the California Environmental License Plate Fund has provided funds for the above-listed program; and

WHEREAS, the California Department of Conservation (DOC) has been delegated the responsibility for the administration of a portion of these funds through a local assistance grants program, establishing the necessary procedures; and

WHEREAS, said procedures established by the DOC require a resolution, certifying the approval of an application by the Applicant's governing board before submission of said application to the DOC; and

WHEREAS, the Applicant, if selected, will enter into an agreement with the DOC and accepts the template terms and conditions; and

WHEREAS, the Sierra Streams Institute has identified the Bear River Watershed Coordinator as valuable towards meeting its mission and goals.

BE IT HEREBY RESOLVED by the Board of Directors of Sierra Streams Institute that this Board:

1. Approves the submittal of an application for the Bear River Watershed Coordinator; and
2. Certifies that Applicant understands the assurances and certification requirements in the application; and
3. Certifies that Applicant will have sufficient funds to operate and maintain the resource(s) consistent with the long-term benefits described in support of the application; or will secure the resources to do so; and
4. Certifies that the Applicant will comply with all legal requirements as determined during the application process; and
5. Certifies that no conflict of interest or appearance of conflict of interest exists for any member of the applicant's Board of Directors as relates to the project.
6. Authorizes Joanne Hild, or designee, as agent to conduct all negotiations, execute and submit all documents, including but not limited to: applications, agreements, payment requests, and so on, which may be necessary for the completion of the aforementioned project.

PASSED AND ADOPTED by Sierra Streams Institute Board of Directors on February 11, 2019.

Ayes: 6 Nays: 0 Abstain: 0 Absent: 0

Attested by:

A handwritten signature in black ink that reads "Nancy L. Fleming". The signature is written in a cursive, flowing style.

Nancy L. Fleming
President, Board of Directors

8. COLLABORATION AND SUPPORT LETTERS

COUNTY OF NEVADA
STATE OF CALIFORNIA
BOARD OF SUPERVISORS



Richard Anderson
Supervisor, 5th District

Email: Richard.anderson@co.nvada.ca.us
Office Location: 10879A Donner Pass Road
Truckee, California
530.582.7826 | FAX: 530.582.7882

February 12, 2019

Department of Conservation
Division of Land Resource Protection
Watershed Coordinator Program Manager
wcp@conservation.ca.gov

Department of Conservation:

I am pleased to support and collaborate with the Sierra Streams Institute California Department of Conservation grant application for a Bear River Watershed Coordinator. The Coordinator will plan, seek funding for, and implement forest health projects described in the 2018 Bear River Restoration Plan (BRRP) in accordance with the 2018 California Forest Carbon Plan (CFCP). The position will evaluate existing forest inventory and prioritize implementation areas based on fuel loading and fire hazard, structural and physical diversity, and social and cultural benefits. I fully support this effort to develop a watershed-wide fuels management plan with a broad collaboration of diverse private landowners, non-profit organizations, and local, state, and federal agencies. For the past four years, Sierra Streams Institute has led an excellent stakeholder process in the development of the Bear River Restoration Plan and is very familiar with the best practices needed in the watershed. I recommend their leadership to promote a healthy Bear River watershed because they have the experience to effectively implement the restoration and carbon plans and have already created important partnerships to do so.

The purpose of the proposed Watershed Coordinator position is to establish the Bear River forests as reliable carbon sinks, as opposed to black carbon and greenhouse gas emission sources, and improve forest resiliency to drought, pathogens, and pests. This is a critically important effort for our region, and that the timing is right, building on the existing regional collaboration to create the BRRP and given recent catastrophic fires near the watershed. I believe Sierra Streams Institute has the skills, experience and community connections necessary to be a successful leader of the effort.

Sincerely,

A handwritten signature in blue ink that reads "Richard Anderson".

Richard Anderson
District 5 Supervisor

Mailing Address: 950 Maidu Avenue, Suite 200, Nevada City, CA 95959-8617
Phone: 530.265.1480 | Fax: 530.265.9836 | toll free: 888.785.1180 | <http://www.inyevadacounty.com/nv/bus>

PRINTED ON RECYCLED PAPER



SIERRA FOOTHILLS AUDUBON SOCIETY

P.O. BOX 1937
GRASS VALLEY CA 95945-1937
www.sierrafoothillsaudubon.org
February 12, 2019

Department of Conservation:

Sierra Foothills Audubon Society is pleased to support and collaborate with the Sierra Streams Institute California Department of Conservation grant application for a Bear River Watershed Coordinator. The Coordinator will plan, seek funding for, and implement forest health projects described in the 2018 Bear River Restoration Plan (BRRP) in accordance with the 2018 California Forest Carbon Plan (CFCP). The position will evaluate existing forest inventory and prioritize implementation areas based on fuel loading and fire hazard, structural and physical diversity, and social and cultural benefits. We fully support this effort to develop a watershed-wide fuels management plan with a broad collaboration of diverse private landowners, non-profit organizations, and local, state, and federal agencies. For the past four years, Sierra Streams Institute has led an excellent stakeholder process in the development of the Bear River Restoration Plan and is very familiar with the best practices needed in the watershed. We recommend their leadership to promote a healthy Bear River watershed because they have the experience to effectively implement the restoration and carbon plans and have already created important partnerships to do so.

The purpose of the proposed Watershed Coordinator position is to establish the Bear River forests as reliable carbon sinks, as opposed to black carbon and greenhouse gas emission sources, and improve forest resiliency to drought, pathogens, and pests. This is a critically important effort for our region, and that the timing is right, building on the existing regional collaboration to create the BRRP and given recent catastrophic fires near the watershed. We believe Sierra Streams Institute has the skills, experience and community connections necessary to be a successful leader of the effort. Sierra Foothills Audubon Society's role in support and collaboration of the watershed coordinator position will include such activities as providing information about birds of the region, providing experienced persons to conduct bird surveys, and training of SSI personnel in bird identification.

Sincerely,

A handwritten signature in blue ink that reads "Rudolph C. Darling". The signature is written in a cursive, flowing style.

Rudolph C. Darling, president
Sierra Foothills Audubon Society



Nevada City Rancheria Tribal Council

P.O. Box 2624 Nevada City, Ca. 95959

530-265-6563 (Chairman) 530-570-0846 (Secretary)

February 10, 2019

Nevada City Rancheria
P.o. Box 2624
Nevada City, Ca. 95959

Department of Conservation:

The Nevada City Rancheria is pleased to support and collaborate with the Sierra Streams Institute California Department of Conservation grant application for a Bear River Watershed Coordinator. The Coordinator will plan, seek funding for, and implement forest health projects described in the 2018 Bear River Restoration Plan (BRRP) in accordance with the 2018 California Forest Carbon Plan (CFCP). The position will evaluate existing forest inventory and prioritize implementation areas based on fuel loading and fire hazard, structural and physical diversity, and social and cultural benefits. We fully support this effort to develop a watershed-wide fuels management plan with a broad collaboration of diverse private landowners, non-profit organizations, and local, state, and federal agencies.

For the past four years, Sierra Streams Institute has led an excellent stakeholder process in the development of the Bear River Restoration Plan and is very familiar with the best practices needed in the watershed. We recommend their leadership to promote a healthy Bear River watershed because they have the experience to effectively implement the restoration and carbon plans and have already created important partnerships to do so.

The purpose of the proposed Watershed Coordinator position is to establish the Bear River forests as reliable carbon sinks, as opposed to black carbon and greenhouse gas emission sources, and improve forest resiliency to drought, pathogens, and pests. This is a critically important effort for our region, and that the timing is right, building on the existing regional collaboration to create the BRRP and given recent catastrophic fires near the watershed. We believe Sierra Streams Institute has the skills, experience and community connections necessary to be a successful leader of the effort.

Chairman: Richard Johnson

Vice Chair: Virginia Covert

Secretary: Shelly Covert

Treasurer: Lorena Davis

Alt: Sarah Thomas

Mal: Saxon Thomas



**COUNTY OF NEVADA
COMMUNITY DEVELOPMENT AGENCY
PLANNING DEPARTMENT**

950 MAIDE AVENUE NEVADA CITY, CA 95959-8617
(530) 265-1222 FAX (530) 265-9851 <https://www.mynevadacounty.com/CDA>

Shir Flowers
Community Development Agency Director

Brian Foss
Planning Director

February 15, 2019

RE: County of Nevada Support for the Sierra Streams Institute Grant Application for a Bear River Watershed Coordinator

Dear Department of Conservation:

The County of Nevada Planning Department is pleased to support the Sierra Streams Institute California Department of Conservation grant application for a Bear River Watershed Coordinator. It is our understanding that the Coordinator will plan, seek funding for, and implement forest health projects described in the 2018 Bear River Restoration Plan (BRRP) in accordance with the 2018 California Forest Carbon Plan (CFCP). The position will evaluate existing forest inventory and prioritize implementation areas based on fuel loading and fire hazard, structural and physical diversity, and social and cultural benefits. We fully support this effort to develop a watershed-wide fuels management plan with a broad collaboration of diverse private landowners, non-profit organizations, and local, state, and federal agencies. For the past four years, Sierra Streams Institute has led an excellent stakeholder process in the development of the Bear River Restoration Plan and is very familiar with the best practices needed in the watershed. We recommend their leadership to promote a healthy Bear River watershed because they have the experience to effectively implement the restoration and carbon plans and have already created important partnerships to do so.

The purpose of the proposed Watershed Coordinator position is to establish the Bear River forests as reliable carbon sinks, as opposed to black carbon and greenhouse gas emission sources, and improve forest resiliency to drought, pathogens, and pests. This is a critically important effort for our region, and that the timing is right, building on the existing regional collaboration to create the BRRP and given recent catastrophic fires near the watershed. We believe Sierra Streams Institute has the skills, experience and community connections necessary to be a successful leader of the effort. The County in support and collaboration of the watershed coordinator position will be responsible for potentially permitting projects and drafting CTQA Documents as the Lead Agency for land use entitlements in unincorporated Nevada County.

Sincerely,

 2-15-19

Tyler Barrington
Principal Planner



Planning Department
County of Nevada
Community Development Agency

950 Maide Ave. Suite 171
Nevada City, CA 95959

office 530-470-2773 fax 530-265-9851
<https://www.mynevadacounty.com/512/Planning-Department>



United States Department of the Interior
BUREAU OF LAND MANAGEMENT

Mother Lode Field Office
5152 Hillside Circle
El Dorado Hills, CA 95762
www.blm.gov/california



In Reply Refer To:
6520 (CAC080)

To: California Department of Conservation

Subject: Letter of Support for Sierra Streams Institute California Dept. of Conservation Grant

To whom it may concern:

On behalf of the Bureau of Land Management (BLM) Mother Lode Field Office (MLFO), I am offering a letter of support for the Sierra Streams Institute (SSI) California Department of Conservation grant application for a Bear River Watershed Coordinator. BLM MLFO supports efforts to improve watersheds within our field office boundaries and relies on partnership and collaboration from non-profit organizations to do so.

We support initiatives to improve watershed management. SSI members have shown interest and dedication to the area for many years and have done work to facilitate projects throughout the watershed. It is important to the BLM to sustain the health, diversity, and productivity of public lands through this grant.

Again, thank you for your consideration of SSI's grant application. Please contact Monte Kawahara, Forester at mkawahara@blm.gov or 916-941-5052, if any additional information is needed.

Sincerely,

A handwritten signature in blue ink that reads "Sarah Mathews".

Sarah Mathews
Field Manager (Acting)
Mother Lode Field Office



WOLF CREEK COMMUNITY ALLIANCE

"Grass Valley - A creek runs through it."

February 12, 2019

Wolf Creek Community Alliance
P.O. Box 477, Grass Valley, CA 95945

Department of Conservation:

Wolf Creek Community Alliance (WCCA) is pleased to support and collaborate with the Sierra Streams Institute California Department of Conservation grant application for a Bear River Watershed Coordinator. The Coordinator will plan, seek funding for, and implement forest health projects described in the 2018 Bear River Restoration Plan (BRRP) in accordance with the 2018 California Forest Carbon Plan (CFCP). The position will evaluate existing forest inventory and prioritize implementation areas based on fuel loading and fire hazard, structural and physical diversity, and social and cultural benefits. We fully support this effort to develop a watershed-wide fuels management plan with a broad collaboration of diverse private landowners, non-profit organizations, and local, state, and federal agencies. For the past four years, Sierra Streams Institute has led an excellent stakeholder process in the development of the BRRP and is familiar with the best practices needed in the watershed. We recommend their leadership to promote a healthy Bear River watershed because they have the experience to effectively implement the restoration and carbon plans and have already created important partnerships to do so.

The purpose of the proposed Watershed Coordinator position is to establish the Bear River forests as reliable carbon sinks, as opposed to black carbon and greenhouse gas emission sources, and improve forest resiliency to drought, pathogens, and pests. This is a critically important effort for our region, and that the timing is right, building on the existing regional collaboration to create the BRRP and given recent catastrophic fires near the watershed. We believe Sierra Streams Institute has the skills, experience and community connections necessary to be a successful leader of the effort. WCCA supports the Wolf Creek Watershed, a sub-watershed of the Bear River. Our organization has been an active member of the Stakeholders' group since the beginning. Our role in support and collaboration of the watershed coordinator position would be to assist with the fuels management plan and to help with the effort to improve forest resiliency. We strongly believe this Watershed Coordinator position is critically important to our region.

Sincerely,
Josie Crawford, Senior Biologist

Wolf Creek Community Alliance

P.O. Box 477, Grass Valley, CA 95945, (530) 272 2347; wolf@wolfcreekalliance.org

9. PROOF OF APPLICANT CAPACITY

Applicants should provide a short narrative description of their capacity to successfully implement the grant, should the project be funded.

This project is the next logical step in leveraging the accomplishments of the Bear River Watershed Stakeholder Group that will result in tangible improvements for the severely impacted 303,500-acre Bear River watershed. In 2015, funding from the Bureau of Reclamation WaterSMART program helped SSI to develop the first comprehensive and inclusive Bear River Watershed Stakeholder Group, with active participation from over 100 individuals from more than 40 federal, state, regional, municipal, and nonprofit organizations, as well as many private residents of the watershed. This project builds on the success and is a natural extension of Sierra Stream Institute's two previous DOC Watershed Coordinator grants. In 2010, SSI successfully won and implemented a DOC Watershed Coordinator Grant focused on providing remediation in Deer Creek and applying lessons learned via collaborations in the Bear and Yuba River watersheds. Some of that work became the basis of the Bear River Watershed stakeholder process which culminated in the 2018 BRWRP.

SSI is a non-profit watershed science organization, founded in 1995 as Friends of Deer Creek to monitor Deer Creek on behalf of Nevada City during the construction of a road bridge over the creek. Since our founding, we have collected more than 15 years of monthly water quality monitoring data and have implemented numerous projects that address the issues affecting the creek, successfully working within time and budget constraints. Organizing our volunteer collaboration in watershed monitoring is an essential part of our success. We have successfully completed restoration efforts including fuel reduction and revegetation work. Long term success of our restoration work has been proven by analysis of our macroinvertebrate dataset. Additional project support will be provided by SSI's water quality lab technician, Certified Professional Geologist, River Scientist and GIS expert, with overall supervision by executive director/biologist Joanne Hild. SSI's full staff includes one hydrologist, one geologist, two ecologists, a chemist, and two educational specialists, all with considerable expertise in project management.

SSI's restoration ecologist Denise Della Santina earned her B.S. in Conservation Biology at the University of Wisconsin-Madison. With the U.S. Fish and Wildlife Service, Denise monitored rare plants and animals throughout California. She worked in natural resource management and designed and led habitat restoration projects at Yosemite, Lassen and Golden Gate National Parks. At Audubon Canyon Ranch in Marin County, she started a volunteer restoration and native plant propagation program. She worked on riparian restoration projects along the Yuba River and Sacramento Delta and surveyed for rare plants throughout the Yuba and American River watersheds with the Tahoe National Forest, including two years of pre-fuel reduction treatment and post-fire plant surveys. As the past president, and current Conservation Chair of the Redbud Chapter of the California Native Plant Society, Denise has worked on native plant restoration and conservation projects throughout Nevada and Placer Counties and has been an active member and leader of the Bear River Stakeholder group with Sierra Streams Institute for over three years.

Ron Gartland is an SSI restoration ecologist who earned his B.S. at UC Berkeley in the College of Natural Resources and completed his master's degree at the Bren School of Environmental Science and Management at UC Santa Barbara. He has 20 years of experience working for the Bureau of Land Management, a regional park district, and watershed non-profit organizations in habitat restoration, vegetation ecology, grazing management, fuel reduction, and biological monitoring.

Sierra Streams Institute	2019 Org Budget
Income	
Grant Income	\$ 450,075
Fee for Service Contract Income	\$ 98,850
Tuition-based Programs Income	\$ 8,500
Unrestricted Donations	\$ 200,000
Bug Book Sales	\$ 250
Employment Program-wage reimb	\$ 7,400
Misc Income	\$ 5,000
	\$ 770,075
Expenses	
Direct Wages	\$ 261,475
Wages Expense	\$ 164,053
Vacation and Sick Wages Expense	\$ 29,160
Payroll Taxes/Worker's Comp	\$ 42,850
Payroll Fees	\$ 550
Program Consultants and	\$ 75,000
Consultants and Contractors	\$ 42,000
Rent	\$ 24,000
Dues	\$ 275
Fees	\$ 500
Program Lab Equipment and	\$ 15,000
Lab Equipment and Purchases	\$ 2,000
Licenses and Permitting	\$ 350
Americorps	\$ 26,000
Accounting and Bookkeeping	\$ 4,900
Utilities	\$ 5,500
Reference Materials	\$ 25
Program Postage and Mailings	\$ 350
Postage and Mailings	\$ 350
Program Printing and Copying	\$ 250
Printing and Copying	\$ 50
Program Supplies	\$ 25,000
Supplies	\$ 3,500
Phone and Internet	\$ 2,500
Insurance (Liability)	\$ 12,000
Health Insurance	\$ 20,237
Conferences and Meetings	\$ 500
Program Related Travel+Mileage	\$ 5,000
Travel + Mileage	\$ 750
Tech/Web Support	\$ 1,500
Repair and Maintenance	\$ 250
Fundraising	\$ 2,000
Janitorial Expense	\$ 1,200
Misc	\$ 1,000
	\$ 770,075

3:01 PM
02/13/19
Accrual Basis

Sierra Streams Institute
Profit & Loss
January through December 2018

	<u>Jan - Dec 18</u>
Ordinary Income/Expense	
Income	
43400 - Direct Public Support	
43410 - Corporate Contributions	2,089.94
43440 - Gifts in Kind - Goods	1,670.06
43450 - Individ, Business Contributions	193,164.45
43470 - Employment Prog -One Stop P...	9,094.50
Total 43400 - Direct Public Support	<u>206,018.95</u>
45000 - Investments	
45030 - Interest-Savings, Short-term CD	137.14
Total 45000 - Investments	<u>137.14</u>
46400 - Other Types of Income	
46420 - Merchandise Sales-Bug Book	415.00
46425 - Merchandise Sales-Event Reve...	3,807.56
46430 - Miscellaneous Revenue	872.56
46400 - Other Types of Income - Other	281.25
Total 46400 - Other Types of Income	<u>5,376.37</u>
47200 - Program Income	
47210 - Grant income/reimbursements	486,128.41
47230 - Membership Dues	0.00
47240 - Program Tuition Income	9,987.50
47250 - Grant Reimbursed Overhead	14,871.85
Total 47200 - Program Income	<u>510,987.76</u>
Total Income	<u>722,520.22</u>
Cost of Goods Sold	
52000 - Direct Wages & Salaries	221,187.25
52150 - Outside Contract Services	117,035.75
54000 - Lab & Monitoring supplies	15,554.79
55000 - Other Direct Exp-Eq rental, Pur	19,792.61
56000 - Mileage, Postage, Ed, Conf	5,011.90
57000 - Restoration project materials	2,019.83
Total COGS	<u>380,602.13</u>
Gross Profit	<u>341,918.09</u>
Expense	
60900 - Business Expenses	
60920 - Dues & membership expenses	302.68
60940 - Licenses,Permits & Bus Regist...	541.32
Total 60900 - Business Expenses	<u>844.00</u>
62100 - Contract Services	
60100 - Americorps	16,000.00
62110 - Accounting Fees	1,030.00
62112 - Bookkeeping Expense	5,893.00
62170 - Grant Writer Expense	16,147.50
62180 - Consultants Expense	893.25
62100 - Contract Services - Other	1,114.00
Total 62100 - Contract Services	<u>41,077.75</u>
62800 - Facilities and Equipment	



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552422
June 20, 2011 LTR 4168C 0
68-0429132 000000 00

00034589
BODC: TE

SIERRA STREAMS INSTITUTE
FRIENDS OF DEER CREEK
% JOHN VAN DER VEEN SEC
431 UREN ST STE C
NEVADA CITY CA 95959



57397

Employer Identification Number: 68-0429132
Person to Contact: Mr. R. Molloy
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 27, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in December 1999.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

Form **990** OMB No. 1545-0047

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 for instructions and the latest information.

2017

Open to Public Inspection

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 Streams Institute**
 dba Friends of Deer Creek
 13075 Woolman Lane
 Nevada City, CA 95959-2367

D Employer identification number
 68-0429132

E Telephone number
 530-477-7132

F Name and address of principal officer: **Joanne Hild**
 Same As C Above

G Gross receipts \$ **803,199.**

H(a) Is this a group return for subsidiaries? Yes No
H(b) Are all subsidiaries included? Yes No
 If No, attach a list. (see instructions)

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

J Website: sierrastreainsinstitute.org **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>To promote community stewardship and advance scientific knowledge of watersheds through research, monitoring, and education for the benefit of the Sierra Nevada region and beyond.</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	7
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	7
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a).....	5	14
	6 Total number of volunteers (estimate if necessary).....	6	300
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34.....	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h).....	Prior Year 828,316.	Current Year 239,600.
	9 Program service revenue (Part VIII, line 2g).....	11,808.	540,894.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	-18,764.	3,989.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....		
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	821,360.	784,483.
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).....	542,934.	545,924.
	16a Professional fundraising fees (Part IX, column (A), line 11e).....		
	b Total fundraising expenses (Part IX, column (D), line 25) = <u>52,140.</u>		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	208,336.	230,464.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	751,270.	776,388.	
19 Revenue less expenses. Subtract line 18 from line 12.....	70,090.	8,095.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	Beginning of Current Year 190,837.	End of Year 179,823.
	21 Total liabilities (Part X, line 26).....	169,484.	150,485.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	21,353.	29,338.

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: Joanne Hild Date: _____
 Type or print name and title: Executive Dir.

Paid Preparer Use Only

Print/Type preparer's name: Suzanne Peterson Preparer's signature: Suzanne Peterson Date: _____
 Check if self-employed if PTN P00944218
 Firm's name: Suzanne H Peterson, CPA Firm's EIN: _____
 Firm's address: 12911 Erin Drive Phone no.: 530-887-8707
Auburn, CA 95603

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

10. PAYEE DATA RECORD (STD 204)

Applicants must complete the payee data record (fillable PDF format) with all appropriate tax information.

STATE OF CALIFORNIA-DEPARTMENT OF FINANCE

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)

1	<p>INSTRUCTIONS: 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 fully completed form will prevent delays when processing payments.</p> <p>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.</p> <p>NOTE: Governmental entities, i.e. federal, state, and local (including school districts), are not required to submit this form.</p>																																		
2	<p>BUSINESS NAME (As shown on your income tax return) Sierra Streams Institute DBA Friends of Deer Creek</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="3">SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Name as shown on SSN or ITIN) Last, First, MI</td> <td colspan="2">E-MAIL ADDRESS</td> </tr> <tr> <td colspan="3"></td> <td colspan="2">finance@sierrastreamsinstitute.org</td> </tr> <tr> <td colspan="2">MAILING ADDRESS</td> <td colspan="3">BUSINESS ADDRESS</td> </tr> <tr> <td colspan="2">13075 Woolman Lane</td> <td colspan="3">Same as mailing</td> </tr> <tr> <td>CITY</td> <td>STATE</td> <td>ZIP CODE</td> <td>CITY</td> <td>STATE</td> </tr> <tr> <td>Nevada City</td> <td>CA</td> <td>95959</td> <td></td> <td></td> </tr> </table>					SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Name as shown on SSN or ITIN) Last, First, MI			E-MAIL ADDRESS					finance@sierrastreamsinstitute.org		MAILING ADDRESS		BUSINESS ADDRESS			13075 Woolman Lane		Same as mailing			CITY	STATE	ZIP CODE	CITY	STATE	Nevada City	CA	95959		
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Nevada City	CA	95959																																	
3	<p>PAYEE ENTITY TYPE</p> <p>CHECK ONE BOX ONLY</p>	<p>ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): <table border="1" style="display:inline-table; border-collapse: collapse;"><tr><td>6</td><td>8</td><td>0</td><td>4</td><td>2</td><td>9</td><td>1</td><td>3</td><td>2</td></tr></table></p> <p><input type="checkbox"/> PARTNERSHIP</p> <p><input type="checkbox"/> ESTATE OR TRUST</p> <p>CORPORATION:</p> <p><input type="radio"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.)</p> <p><input type="radio"/> LEGAL (e.g., attorney services)</p> <p><input checked="" type="radio"/> EXEMPT (nonprofit)</p> <p><input type="radio"/> ALL OTHERS</p>			6	8	0	4	2	9	1	3	2	<p>NOTE: Payment will not be processed without an accompanying taxpayer identification number.</p>																					
6	8	0	4	2	9	1	3	2																											
		<p>ENTER SSN OR ITIN: <table border="1" style="display:inline-table; border-collapse: collapse;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></p> <p><input type="checkbox"/> SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity)</p> <p><small>Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) are required by authority of California Revenue and Tax Code sections 18646 and 18661)</small></p>																																	
4	<p>PAYEE RESIDENCY STATUS</p>	<p><input checked="" type="checkbox"/> CALIFORNIA RESIDENT - Qualified to do business in California or maintains a permanent place of business in California.</p> <p><input type="checkbox"/> CALIFORNIA NON RESIDENT (see next page for more information) - Payments to nonresidents for services may be subject to state income tax withholding.</p> <p><input type="radio"/> No services performed in California.</p> <p><input type="radio"/> Copy of Franchise Tax Board waiver of state withholding attached.</p>																																	
5	<p>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.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) Joanne Hild</td> <td>TITLE Executive Director</td> <td>TELEPHONE (include area code) 530-477-7132 x200</td> </tr> <tr> <td>SIGNATURE </td> <td>DATE 1/29/2019</td> <td>E-MAIL ADDRESS joanne@sierrastreamsinstitute.org</td> </tr> </table>				AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) Joanne Hild	TITLE Executive Director	TELEPHONE (include area code) 530-477-7132 x200	SIGNATURE 	DATE 1/29/2019	E-MAIL ADDRESS joanne@sierrastreamsinstitute.org																									
AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) Joanne Hild	TITLE Executive Director	TELEPHONE (include area code) 530-477-7132 x200																																	
SIGNATURE 	DATE 1/29/2019	E-MAIL ADDRESS joanne@sierrastreamsinstitute.org																																	
6	<p>Please return completed form to:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">DEPARTMENT/OFFICE</td> <td colspan="2">UNIT/SECTION</td> </tr> <tr> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td colspan="2">MAILING ADDRESS</td> <td>TELEPHONE (include area code)</td> <td>FAX</td> </tr> <tr> <td colspan="2"></td> <td></td> <td></td> </tr> <tr> <td>CITY</td> <td>STATE</td> <td>ZIP CODE</td> <td>E-MAIL ADDRESS</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>				DEPARTMENT/OFFICE		UNIT/SECTION						MAILING ADDRESS		TELEPHONE (include area code)	FAX					CITY	STATE	ZIP CODE	E-MAIL ADDRESS											
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End of Application

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 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:	C	D Employer identification number
<input type="checkbox"/> Address change	Sierra Streams Institute dba Friends of Deer Creek 13075 Woolman Lane Nevada City, CA 95959-2367	68-0429132
<input type="checkbox"/> Name change		E Telephone number
<input type="checkbox"/> Initial return		530-477-7132
<input type="checkbox"/> Final return/terminated		G Gross receipts \$
<input type="checkbox"/> Amended return		803,199.
<input type="checkbox"/> Application pending	F Name and address of principal officer: Joanne Hild	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	Same As C Above	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)
I Tax-exempt status	<input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number ▶
J Website: ▶	sierrastreamsinstitute.org	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1999	M State of legal domicile: CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>To promote community stewardship and advance scientific knowledge of watersheds through research, monitoring, and education for the benefit of the Sierra Nevada region and beyond.</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)	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	7
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	14
6	Total number of volunteers (estimate if necessary)	300
7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.
Revenue		
8	Contributions and grants (Part VIII, line 1h)	828,316.
9	Program service revenue (Part VIII, line 2g)	11,808.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-18,764.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,989.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	821,360.
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)	542,934.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 52,140.	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	208,336.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	751,270.
19	Revenue less expenses. Subtract line 18 from line 12	70,090.
Net Assets or Fund Balances		
20	Total assets (Part X, line 16)	190,837.
21	Total liabilities (Part X, line 26)	169,484.
22	Net assets or fund balances. Subtract line 21 from line 20	21,353.

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			
	Joanne Hild	Executive Dir.			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Suzanne Peterson	Suzanne Peterson			P00944218
	Firm's name ▶	Suzanne H Peterson, CPA			
	Firm's address ▶	12911 Erin Drive Auburn, CA 95603			
				Firm's EIN ▶	Phone no. 530-887-8707

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To promote community stewardship and advance scientific knowledge of watersheds through research, monitoring, and education for the benefit of the Sierra Nevada region and beyond.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

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

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

4a (Code:) (Expenses \$ 322,939. including grants of \$) (Revenue \$)

Restoration - Continue stakeholder participation in the restoration process of Sierra mountain streams and watersheds. Have undertaken extensive restoration efforts in the DeerCreek watershed. Continue to facilitate the Bear River Watershed Group dedicated to restoring its watershed. Work also has included abandoned mine remediation, salmon habitat restoration, invasive non-native species removal, restoration of native vegetation, geomorphological restoration, and integration of traditional native practices. In 2017, assessed and developed restoration projects in 300,500 acres for the Bear River Restoration Project.

4b (Code:) (Expenses \$ 132,073. including grants of \$) (Revenue \$)

Education - Work with local California schools, including community college and state universities to offer instruction in watershed science, both in the classroom and in the field. Develop science curriculum for all levels and abilities, and offer classes for organizations and the general public. Students participate in actual field restoration and monitoring projects, exposing them to careers in restoration ecology, hydrology, conservation, fisheries mnagement, and wildlands management. 750 students were served by these education projects. Instructed and certified 30 adult students in the California Naturalist program with 10 weeks of instruction and 4 field trips.

4c (Code:) (Expenses \$ 108,213. including grants of \$) (Revenue \$)

Research/Monitoring - Engage in all aspects of watershed science research to expand understanding of how to protect and improve watershed health and the health of the people who live in specific watersheds. Undertake studies, publish papers, make presentations at conferences, and share data with universities and agencies. Continued research with 103 northern Sierra Nevada Foothills women participating in a research project assessing links between the environment and human health. Prep for upcoming project to study possible mining contaminants in local preschool gardens.

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

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

4e Total program service expenses 563,225.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 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? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c 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? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.		X

BAA

Form 990 (2017)

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <input type="text" value="6"/>		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <input type="text" value="0"/>		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <input checked="" type="checkbox"/>	X	
2 a	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. <input type="text" value="14"/>		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <input checked="" type="checkbox"/>	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? <input type="checkbox"/>		X
3 b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. <input type="checkbox"/>		
4 a	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)? <input type="checkbox"/>		X
4 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). <input type="text"/>		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <input type="checkbox"/>		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <input type="checkbox"/>		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? <input type="checkbox"/>		
6 a	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? <input type="checkbox"/>		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <input type="checkbox"/>		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <input type="checkbox"/>		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? <input type="checkbox"/>		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <input type="checkbox"/>		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year. <input type="text"/>		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/>		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/>		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <input type="checkbox"/>		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <input type="checkbox"/>		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? <input type="checkbox"/>		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the sponsoring organization make any taxable distributions under section 4966? <input type="checkbox"/>		
9 b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? <input type="checkbox"/>		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12. <input type="text"/>		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <input type="text"/>		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders. <input type="text"/>		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <input type="text"/>		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? <input type="checkbox"/>		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <input type="text"/>		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state? <input type="checkbox"/>		
Note. See the instructions for additional information the organization must report on Schedule O.			
13 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. <input type="text"/>		
13 c	Enter the amount of reserves on hand. <input type="text"/>		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? <input type="checkbox"/>		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. <input type="checkbox"/>		

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

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. 1 a 7 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.		
1 b	Enter the number of voting members included in line 1a, above, who are independent. 1 b 7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	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
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7 a	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
7 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
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	a The governing body?	X	
8 b	b Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

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

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?		X
10 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?		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11 b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
12 b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done.	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15 a	a The organization's CEO, Executive Director, or top management official.		X
15 b	b Other officers or key employees of the organization.		X
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16 a	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
16 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 ▶ CA
- 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: ▶
 Becky's Bookkeeping Service PO Box 686 Grass Valley CA 95945 530-477-2005

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	Former			
(1) Joanne Hild Executive Dir.	30 0	X					79,478.	0.	0.	
(2) Mike Dougherty Member at Large	2 0	X					0.	0.	0.	
(3) Chuck Carroll Member at Large	2 0	X					0.	0.	0.	
(4) Nancy Fleming President	4 0			X			0.	0.	0.	
(5) Mary Anne Kreshka Vice President	4 0			X			0.	0.	0.	
(6) Jim Primrose Treasurer	4 0			X			0.	0.	0.	
(7) Chris Alford Secretary	4 0			X			0.	0.	0.	
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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) -----									

1 b Sub-total	79,478.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	79,478.	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 ▶ 0			

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 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	
Contributions, Gifts, Grants and Other Similar Amounts	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				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 239,600.				
	g Noncash contributions included in lines 1a-1f: \$	31,242.				
	h Total. Add lines 1a-1f	▶ 239,600.				
Program Service Revenue	Business Code					
	2 a <u>Grants/Contracts</u>		524,986.	524,986.		
	b <u>Educational Fees</u>		13,736.	13,736.		
	c <u>Misc</u>		1,366.	1,366.		
	d <u>Book Sales</u>		806.	806.		
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶ 540,894.				
Other Revenue	3 Investment income (including dividends, interest and other similar amounts)	▶ 74.			74.	
	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	22,631.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	18,716.			
		c Gain or (loss)	3,915.			
	d Net gain or (loss)	▶ 3,915.	3,915.			
	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	a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d	▶				
12 Total revenue. See instructions	▶	784,483.	544,809.	0.	74.	

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. X

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.....	79,478.	0.	79,478.	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.....	407,982.	343,306.	20,333.	44,343.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).....				
9 Other employee benefits.....	27,481.	21,362.	4,162.	1,957.
10 Payroll taxes.....	30,983.	19,097.	8,300.	3,586.
11 Fees for services (non-employees):				
a Management.....				
b Legal.....				
c Accounting.....	1,330.		1,330.	
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.) Sch. O	118,593.	109,828.	8,680.	85.
12 Advertising and promotion.....				
13 Office expenses.....				
14 Information technology.....	386.			386.
15 Royalties.....				
16 Occupancy.....	39,583.	24,471.	15,112.	
17 Travel.....	734.	632.	38.	64.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.....				
19 Conferences, conventions, and meetings....	1,500.	1,500.		
20 Interest.....				
21 Payments to affiliates.....				
22 Depreciation, depletion, and amortization...	167.	167.		
23 Insurance.....	11,390.		11,390.	
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 <u>Equip Rental, Repairs, & tools</u>	27,162.	25,064.	989.	1,109.
b <u>Lab & Monitoring Supplies</u>	9,872.	9,872.		
c <u>Mileage, postage, Educ costs</u>	5,157.	5,157.		
d <u>Workers comp</u>	4,362.		4,362.	
e All other expenses.....	10,228.	2,769.	6,849.	610.
25 Total functional expenses. Add lines 1 through 24e....	776,388.	563,225.	161,023.	52,140.
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
Assets	1 Cash – non-interest-bearing.....	87,709.	1	110,481.
	2 Savings and temporary cash investments.....	14,907.	2	4,727.
	3 Pledges and grants receivable, net.....	68,020.	3	29,924.
	4 Accounts receivable, net.....		4	
	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.....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 35,018.		
	b Less: accumulated depreciation.....	10b 35,018.	167.	10c
	11 Investments – publicly traded securities.....	17,553.	11	30,746.
	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.....	2,481.	15	3,945.
16 Total assets. Add lines 1 through 15 (must equal line 34).....	190,837.	16	179,823.	
Liabilities	17 Accounts payable and accrued expenses.....	3,861.	17	13,758.
	18 Grants payable.....		18	
	19 Deferred revenue.....	120,058.	19	91,480.
	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.....	30,000.	24	30,000.
	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.....	15,565.	25	15,247.
	26 Total liabilities. Add lines 17 through 25.....	169,484.	26	150,485.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets.....	21,353.	27	29,338.
	28 Temporarily restricted net assets.....		28	
	29 Permanently restricted net assets.....		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	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 Total net assets or fund balances.....	21,353.	33	29,338.
	34 Total liabilities and net assets/fund balances.....	190,837.	34	179,823.

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.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	784,483.
2	Total expenses (must equal Part IX, column (A), line 25)	2	776,388.
3	Revenue less expenses. Subtract line 2 from line 1	3	8,095.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,353.
5	Net unrealized gains (losses) on investments	5	-497.
6	Donated services and use of facilities	6	
7	Investment expenses	7	25.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O) <i>See Schedule O</i>	9	362.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	29,338.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	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.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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.		

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 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization Sierra Streams Institute dba Friends of Deer Creek	Employer identification number 68-0429132
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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'.)	186,255.	135,026.	108,813.	300,733.	239,600.	970,427.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3.	186,255.	135,026.	108,813.	300,733.	239,600.	970,427.
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)						0.
6 Public support. Subtract line 5 from line 4.						970,427.

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.	186,255.	135,026.	108,813.	300,733.	239,600.	970,427.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.				120.	74.	194.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						970,621.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 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

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)).	14	99.98 %
15 Public support percentage from 2016 Schedule A, Part II, line 14.	15	99.99 %

16a 33-1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

b 33-1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here**. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶

b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here**. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 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**.

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

Part IV Supporting Organizations (continued)

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

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? <i>If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

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

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?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 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	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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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 Total annual distributions. 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 Total 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 Excess distributions carryover to 2018. 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 D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2017

Department of the Treasury Internal Revenue Service

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name of the organization

Sierra Streams Institute dba Friends of Deer Creek

Employer identification number

68-0429132

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

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

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
Preservation of land for public use (e.g., recreation or education)
Protection of natural habitat
Preservation of open space
Preservation of a historically important land area
Preservation of a certified historic structure

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.

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

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- 1 a 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:
- | | Yes | No |
|--|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

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				
b Buildings				
c Leasehold improvements				
d Equipment	31,750.		31,750.	0.
e Other	3,268.		3,268.	0.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0.

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) Payroll	15,219.
(3) Sales Tax	28.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	15,247.

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. N/A

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

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

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

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

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 M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2017

**Open to Public
Inspection**

- ▶ Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization **Sierra Streams Institute
dba Friends of Deer Creek** Employer identification number **68-0429132**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art				
2 Art – Historical treasures				
3 Art – Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities – Publicly traded	X	3	31,242.	Stock Exchange
10 Securities – Closely held stock				
11 Securities – Partnership, LLC, or trust interests				
12 Securities – Miscellaneous				
13 Qualified conservation contribution – Historic structures				
14 Qualified conservation contribution – Other				
15 Real estate – Residential				
16 Real estate – Commercial				
17 Real estate – Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If 'Yes,' describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If 'Yes,' describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2017)

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for 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.

2017

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization **Sierra Streams Institute
dba Friends of Deer Creek**

Employer identification number
68-0429132

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

Board officers will review before authorizing for filing.

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

No other documents available to the public.

**Form 990, Part IX, Line 11g
Other Fees For Services**

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management & General</u>	(D) <u>Fund- raising</u>
Bookkeeping	8,430.		8,430.	
Consultants' Expenses	71.			71.
License, permits, Govt fees	264.		250.	14.
Outside Contract Services	109,828.	109,828.		
Total	\$ 118,593.	\$ 109,828.	\$ 8,680.	\$ 85.

**Form 990, Part XI, Line 9
Other Changes In Net Assets Or Fund Balances**

Prior yr unrealized loss on investments sold in current yr.....	\$	351.
To reconcile.....		11.
Total	\$	362.