

RESOLUTION No. 23-438

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING A GRANT AWARD AGREEMENT BETWEEN THE COUNTY OF NEVADA AND SIERRA GOLD PARKS FOUNDATION FOR AN OUTDOOR VISITOR SAFETY FUND GRANT FOR \$71,000 AND AUTHORIZING THE CHAIR OF THE BOARD OF SUPERVISORS TO EXECUTE AGREEMENT WITH AWARDEE

WHEREAS, the American Rescue Plan Act of 2021 (ARPA) is a \$1.9 trillion economic stimulus package passed by Congress and signed by President Joseph Biden on March 11, 2021, in response to the ongoing COVID-19 pandemic and associated economic challenges. ARPA included \$350 billion in State and Local Aid, which included \$65.1 billion in direct funding to counties. Based on US Treasury allocations, Nevada County has been allocated \$19,376,239 in funding; and

WHEREAS, on April 27, 2021, staff brought a preliminary ARPA Expenditure Plan to the Board for direction. The plan included a recommendation to allocate 30% of ARPA funds (\$5.8M) to "Community & Economic Resiliency" projects. This included one loan program and four grants, including the "Outdoor Visitor Safety Fund" program, which was allotted between \$800,000-\$1,000,000 for improvements to major river crossings and trailheads impacted by increased visitation; and

WHEREAS at the February 8, 2022, Board of Supervisors regular meeting the preliminary plan was further refined and ratified with the adoption of Recreation as an objective, including additional funding augmenting ARPA funds for recreation with a subsequent Recreation budget unit established within the Community Development Agency; and

WHEREAS the goal of the Recreation Board Objective is "to promote sustainable recreation in partnership with community providers and other jurisdictions to enhance recreational access, support public health and safety, realize economic opportunities, and preserve natural resource assets" with a specific initiative to "Identify and implement strategies to promote health and safety at river crossings, lakes, trailheads, and other high-use or high-risk areas"; and

WHEREAS, the Outdoor Visitor Safety Fund is comprised of \$450,000 in ARPA Funds and \$400,000 General Fund Economic Infrastructure Assignment dollars; and

WHEREAS, the County awarded a first round of Outdoor Visitor Safety Fund grants totaling \$415,570 to eligible entities which included nonprofit organizations, for-profit businesses, special purpose districts, and pending availability of general fund moneys, State and Federal agencies, to respond to the negative economic impacts of the COVID-19 pandemic with proposals that will increase resiliency and promote health and safety at highly impacted outdoor recreation destinations; and

WHEREAS, remaining funds total \$34,430 in ARPA and \$400,000 in General Funds in the Recreation budget unit 0101-70102-325-1000-521520; and

WHEREAS, the County released a request for applications for a second round of Outdoor Visitor Safety Fund grants on February 8, 2023, from eligible entities; and

WHEREAS, 20 concept proposals were received from 18 different organizations; and

WHEREAS, a 7-member evaluation panel (Panel), consisting of three community members and four county staff, reviewed, and scored concept proposals; and

WHEREAS, 12 proposals from 11 different organizations were invited to submit a full proposal; and

WHEREAS, the County received 11 final full proposals from 9 individual eligible entities totaling \$815,230; and

WHEREAS, the same evaluation panel again reviewed and scored applications with a recommended list of eight projects from seven eligible awardees; and

WHEREAS, Grant Award Recipient Agreements were developed on a case-by-case basis and reviewed with the Auditor-Controller to ensure the grantees are in good standing with the County; and

WHEREAS, Grant Award Recipients will enter in the attached "Grant Award Recipient Agreement" with the County, and additionally specifying that grant recipients will provide quarterly reports beginning in January 2024; and

WHEREAS, to promote transparency, required quarterly reporting will be posted on the County of Nevada's American Rescue Plan "ARPA" and Recreation web pages; and

WHEREAS, the grant funds are approved in the Fiscal Year 2023/24 County Budget; and

WHEREAS, Sierra Gold Parks Foundation was among the seven awardees approved for funding.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada, State of California, that:

1. The Grant Award Recipient Agreement awarding \$71,000 in an "Outdoor Visitor Safety Fund Grant" to Sierra Gold Parks Foundation is hereby approved.
2. The Chair of the Board of Supervisors is authorized to execute the grant agreement on behalf of the County of Nevada for the "Outdoor Visitor Safety Fund" which is hereby approved and attached hereto.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 8th day of August, 2023, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout,
Susan Hoek and Hardy Bullock.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: 


Edward C. Scofield, Chair

Administering Agency: Nevada County–Community Development Agency

Grant Award Allocation No. RES 23-438

Description: Outdoor Visitor Safety Fund Grant Program

GRANT AWARD RECIPIENT AGREEMENT

THIS Agreement (“Agreement”) is made at Nevada City, California, by and between the County of Nevada (“County”), and Sierra Gold Parks Foundation (“Grant Recipient”) who agree as follows:

1. **Use of Funds:** Grant recipient agrees to use the General Fund allocation for “Community & Economic Resiliency” for the purposes set forth in Exhibit A.
2. **Grant Fund Allocation:** The sole source of funding by County for this disbursement is from the Community Development Agency Recreation Budget Allocation Fund 0101-70102-325-1000-521520. No other County funding source shall be held liable for any obligations set forth in this Agreement. **The amount of funding shall not exceed Seventy-One Thousand Dollars (\$71,000).**
3. **Term:** This agreement shall be effective upon the date on which the last party hereto has executed this Agreement (“Effective Date”). All grant funds provided by this Agreement shall be expended before December 31, 2024 and reported on per the requirements stated in Exhibit C. **Agreement Termination Date of 12/31/2024.**
4. **Exhibits:** All exhibits referred to herein and attached hereto are incorporated herein by this reference.
5. **Electronic Signatures:** The parties acknowledge and agree that this Agreement may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, “electronic signature” shall include faxed or emailed versions of an original signature or electronically scanned and transmitted versions (e.g. via pdf) of an original signature.
6. **Hold Harmless and Indemnification Agreement:** To the fullest extent permitted by law, each party (the “Indemnifying Party”) hereby agrees to protect, defend, indemnify, and hold the other party (the “Indemnified Party”), its officers, agents, employees, and volunteers, free and harmless from any and all losses, claims, liens, demands, and causes of action of every kind and character resulting from the Indemnifying Party’s negligent act, willful misconduct, or error or omission, including, but not limited to, the amounts of judgments, penalties, interest, court costs, legal fees, and all other expenses incurred by the Indemnified Party arising in favor of any party, including claims, liens, debts, personal injuries, death, or damages to property (including employees or property of the Indemnified Party) and without limitation, all other claims or demands of every character occurring or in any way incident to, in connection with or arising directly or indirectly out of, the Agreement and the expenditures of the ARPA funding. The Indemnifying Party agrees to investigate, handle, respond to, provide defense for, and defend any such claims, demand, or suit at the sole expense of the Indemnifying Party, using legal counsel approved in writing by Indemnified Party. Indemnifying Party also agrees to bear all other costs and expenses related thereto, even if the claim or claims alleged are groundless, false, or fraudulent. This provision is not intended to create any

cause of action in favor of any third party against either party or to enlarge in any way either party's liability but is intended solely to provide for indemnification of the Indemnified party from liability for damages, or injuries to third persons or property, arising from or in connection with Indemnifying Party's performance pursuant to this Agreement. This obligation is independent of, and shall not in any way be limited by, the minimum insurance obligations contained in this Agreement. These Hold Harmless and Indemnification provisions shall survive the termination of this Agreement.

7. **Drug-Free Workplace:** Senate Bill 1120, (Chapter 1170, Statutes of 1990), requires recipients of state grants to maintain a "drug-free workplace". Every person or organization awarded a contract for the procurement of any property or services shall certify as required under Government Code sections 8355-8357 that it will provide a drug-free workplace.
8. **Political Activities:** Grant Recipient shall in no instance expend funds or use resources derived from this Agreement on any political activities.
9. **Reporting Requirements:** Grant Recipient will be required to maintain records and provide project information to the County or its Contract Administrator as provided in Exhibit C.
10. **Conflict of Interest:** Grant Recipient certifies that no official or employee of the County, nor any business entity in which an official of the County has an interest, has been employed or retained to solicit or aid in the procuring of this Agreement. In addition, Grant Recipient agrees that no such person will be employed in the performance of this Agreement unless first agreed to in writing by County. This includes prior Nevada County employment in accordance with County Personnel Code.
11. **Entirety of Agreement:** This Agreement contains the entire agreement of County and Grant Recipient with respect to the subject matter hereof, and no other agreement, statement, or promise made by any party, or to any employee, officer, or agent of any party, which is not contained in this Agreement, shall be binding or valid.
12. **Alteration:** No waiver, alteration, modification, or termination of this Agreement shall be valid unless made in writing and signed by all parties, except as expressly provided in Section 19, Termination.
13. **Governing Law and Venue:** This Agreement is executed and intended to be performed in the State of California, and the laws of that State shall govern its interpretation and effect. The venue for any legal proceedings regarding this Agreement shall be the County of Nevada, State of California. Each party waives any Federal court removal and/or original jurisdiction rights it may have.
14. **Compliance with Applicable Laws:** Grant Recipient shall comply with any and all federal, state, and local laws, codes, ordinances, rules, and regulations which relate to, concern or affect the Services to be provided by this Agreement.
15. **Prevailing Wage:** The services described herein may be considered "public works" as defined by California Labor Code section 1720 et seq. Any funds expended as a result of this award Grant Recipient will be responsible for compliance with all applicable prevailing wage laws, as well as any and all applicable state or federal wage laws, for services under the awarded Agreement.

16. **Notification:** Any notice or demand desired or required to be given hereunder shall be in writing and deemed given when personally delivered or deposited in the mail, postage prepaid, and addressed to the parties as follows:

COUNTY OF NEVADA:

Nevada County
Community Development Agency
Attn: Erika Seward
Address 950 Maidu Avenue, Ste. 170
Nevada City, CA 95959

Phone: 530-265-1572

Email: erika.seward@nevadacountyca.gov

GRANT RECIPIENT:

Sierra Gold Parks Foundation

Attn: Board President Jesse Locks

Address: 10791 E. Empire Street
Grass Valley CA 95945

Phone: 916-548-7716

Email: jesselocks@gmail.com

Any notice so delivered personally shall be deemed to be received on the date of delivery, and any notice mailed shall be deemed to be received five (5) days after the date on which it was mailed.

Authority: All individuals executing this Agreement on behalf of Grant Recipient represent and warrant that they are authorized to execute and deliver this Agreement on behalf of Grant Recipient.

IN WITNESS WHEREOF, the parties have executed this Agreement, to begin on the Effective Date.

COUNTY OF NEVADA:

By:



Date: 10/26/2023

Printed Name/Title: Honorable Ed Scofield, Chair of the Board of Supervisors

By:



Attest: Julie Patterson Hunter, Clerk of the Board of Supervisors

Approved As to Form – County Counsel:

By:



Date: 10/27/2023

GRANT RECIPIENT:

By:



Jesse Locks (Oct 23, 2023 11:44 PDT)

Date: 10/23/2023

Name: Jesse Locks

* Title: Board President

By:



Syd Brown (Oct 23, 2023 09:52 PDT)

Date: 10/23/2023

Name: Syd Brown

* Title: Secretary

***If Grant Recipient is a corporation, this Agreement must be signed by two corporate officers; one of which must be the secretary of the corporation, and the other may be either the President or Vice President, unless an authenticated corporate resolution is attached delegating authority to a single officer to bind the corporation (California Corporations Code Sec. 313).**

Exhibits

- A. Purpose and Use of Funds
- B. Schedule of Payments
- C. Reporting Requirements
- D. A-1: Application Received in response to RFP No. 168078: Outdoor Visitor Safety Fund funded in part by the County of Nevada's American Rescue Plan Act (ARPA) allocation for "Community and Economic Resiliency" and General Fund Dollars

EXHIBIT A

PURPOSE AND USE OF FUNDS

Grant Recipient agrees to use the County of Nevada's General Fund allocation for "Community & Economic Resiliency", specifically, "Outdoor Visitor Safety Fund" provided to cover those costs identified in the submitted Application received from this Entity which is attached hereto and incorporated herein as Exhibit A-1.

These funds are designated to a project that will increase resiliency and promote health and safety at highly impacted outdoor recreation destinations, as Nevada County has experienced a significant increase in visitation to outdoor recreation destinations.

Budget Items	Funds Proposed FY 2023/24	Funds Proposed FY 2024/25
Salaries and Benefits	\$	\$
Services and Supplies	\$	\$
Contracts for Service Delivery*	\$53,250	\$17,750
Equipment Purchases*	\$	\$
Other Expenses*	\$	\$
TOTAL	\$53,250	\$17,750

*Describe Contracts for Service Delivery, Equipment Purchases, or Other Expenses, including amount per:

The funds would go directly to services, supplies, equipment purchases and contractors that would implement the project, exclusive of the proposed "fire ring" line items.

Funds may be allocated flexibly among proposed line items up to 10% of each line item; budget modifications greater than 10% of changed line item must be requested and have written approval by County grant manager.

Acknowledgment:

Grant Recipient agrees to clearly acknowledge support from the County of Nevada in their programs and related promotional material including publications, websites, newspaper articles, radio interviews, and other media activities. Unless advised to the contrary, an acknowledgement of County of Nevada support must appear on all materials publicizing or resulting from award activities.

The County of Nevada logo and following credit line should be used in acknowledging County support whenever possible: "Funds were provided through the County of Nevada's Outdoor Visitor Safety Fund"

Please indicate how acknowledgement will be accomplished (check all that apply):

<input checked="" type="checkbox"/> _x _Website	<input checked="" type="checkbox"/> _x _Press Release
<input checked="" type="checkbox"/> _x _Email or Email Newsletter	<input checked="" type="checkbox"/> _x _Social Media
<input type="checkbox"/> _Print Newsletter	<input type="checkbox"/> _Program or Promotional Materials
<input checked="" type="checkbox"/> _x _Event (please describe)	<input checked="" type="checkbox"/> _x _Other (please describe)
Ribbon-cutting or on-site events celebrating project completion	Signage placement

EXHIBIT B

SCHEDULE OF PAYMENTS

The Grant Recipient will receive the grant award for the purpose and use established in Exhibit A of this Agreement, based on the following schedule of payments.

Total Grant Award Amount: \$71,000

Payment Schedule

	Amount	Payment Timing (Pending Met Conditions if applicable)	Applicable Contingencies to be met prior to Payment
Payment 1:	75% of the Grant Award fiscal year*	Within 60 Days of executed Agreement	Submission of a vendor quote or other demonstration of intended award use
Payment 2:	25% of the Grant Award fiscal year*	Once all funds have been spent, documentation on expenditures has been provided to County, and the recipient has completed at least one round of reporting (see Exhibit C for reporting requirements)	

**NOTE: For multi-year requests, payments will be percentage of request per fiscal year.*

EXHIBIT C

REPORTING REQUIREMENTS

1. COUNTY-REQUIRED REPORTING.

- a. Grant Recipient will be required to submit quarterly "Project and Expenditure Reports" until the funded project is completed, to the County or its designated Contract Administrator.
- b. The first report will be due on or about January 10, 2024.
- c. The County, or its Contract Administrator, will provide a reporting template and instructions.

2. MAINTENANCE AND ACCESS TO RECORDS AND REPORTS.

- a. Records of Support: Grant Recipient shall maintain records and financial documents sufficient to evidence compliance with the American Rescue Plan Act, Treasury's regulations, and guidance. (Please see: [SLFRF-Compliance-and-Reporting-Guidance.pdf \(treasury.gov\)](#)) The County recommends Grant Recipients collect the following records to support compliance, which may include, but are not limited to, copies of the following:
 - i. General ledger and subsidiary ledgers used to account for (a) the receipt of ARPA Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
 - ii. budget records during the grant performance period;
 - iii. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
 - iv. receipts of purchases made related to project;
 - v. contracts and subcontracts entered into using ARPA Fund payments and all documents related to such contracts;
 - vi. all documentation of reports, audits, and other monitoring of contractors, including subcontractors;
 - vii. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards; and
 - viii. all internal and external email/electronic communications related to use of ARPA Fund payments.
- b. The County Auditor-Controller, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Grant Recipient in order to conduct audits or other investigations.
- c. Records shall be maintained by Grant Recipient for a period of five (5) years after all funds have been expended or returned to County, whichever is later.
- d. Grant Recipient shall maintain, at all times, complete detailed records with regard to work performed under this Agreement in a form acceptable to County. Grant Recipient agrees to provide documentation or reports, compile data, or make its internal practices and records available to County, the County's Contract Administrator, or federal agencies, for purpose of determining compliance with this Agreement or other applicable legal obligations. County will have the right to inspect or obtain copies of such records during usual business hours upon reasonable notice.
- e. Upon completion or termination of this Agreement, County may request Grant Recipient deliver originals or copies of all records to County. County will have full ownership and control of all such records. If County does not request all records from Grant Recipient, then Grant Recipient shall maintain records as defined below

after completion or termination of the Agreement. If, for some reason Grant Recipient is unable to continue its maintenance obligations, Grant Recipient shall give notice to County within 30 business days for County to take steps to ensure proper continued maintenance of records.

- f. County and the Comptroller General of the United States, and other authorized Federal agencies and representatives shall have the right to examine Grant Recipient's records at any reasonable time.
- g. Transfer of Records: In the event that Grant Recipient ceases operation, all files that are subject to audit shall be transferred to the County for proper storage of physical records and electronic data. Grant Recipient shall notify County of impending closure as soon as such closure has been determined and provide County with a complete list of records in its possession pertaining to activities related to the Grant Award Agreement. County shall promptly advise Grant Recipient which records are to be transferred to the custody of County.

SUMMARY OF AGREEMENT

Grant Recipient Name: SIERRA GOLD PARKS FOUNDATION

Description of Services: Outdoor Visitor Safety Fund Grant – Yuba River Safety Enhancement Project

SUMMARY OF MATERIAL TERMS

Maximum Grant Award: \$71,000

Contract Beginning Date: Effective Date

Contract Termination Date: 12/31/2024

Liquidated Damages: N/A

LICENSES AND PREVAILING WAGES

Designate all required licenses:

NOTICE & IDENTIFICATION

Grant Recipient:

County of Nevada:

Contact Person: Jesse Locks
916-548-7716
Email address: jesselocks@gmail.com

Contact Person: Erika Seward
(530) 265-1572
e-mail: erika.seward@nevadacountyca.gov

Grant Recipient is a: (check all that apply)

Corporation:	<input checked="" type="checkbox"/> Calif.,	<input type="checkbox"/> Other,	<input type="checkbox"/> LLC,	<input checked="" type="checkbox"/> Non-profit
Partnership:	<input type="checkbox"/> Calif.,	<input type="checkbox"/> Other,	<input type="checkbox"/> LLP,	<input type="checkbox"/> Limited
Person:	<input type="checkbox"/> Indiv.,	<input type="checkbox"/> Dba,	<input type="checkbox"/> Ass'n	<input type="checkbox"/> Other

ATTACHMENTS

Designate all required attachments: Req'd

Exhibit A: Purpose and Use of Funds ☒

Exhibit B: Schedule of Payments ☒

Exhibit C: Reporting Requirements ☒

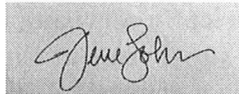
Exhibit A-1: Application Received in response to RFP No. 168078: ☒

Outdoor Visitor Safety Fund funded in part by the County of Nevada's American Rescue Plan Act (ARPA) allocation for "Community and Economic Resiliency" ☐

Yuba River Safety Enhancement Project

Sierra Gold Parks Foundation
10791 E. Empire Street
Grass Valley, CA 95945

Jesse Locks
SGPF, Board President
Jesselocks@gmail.com
(916) 548-7716

A rectangular box containing a handwritten signature in black ink. The signature appears to be "Jesse Locks" written in a cursive, flowing style.

TAB A. ENTITY DESCRIPTION

- a. Sierra Gold Parks Foundation (SGPF) is a non-profit 501(C)3 organization that supports park-related educational activities and helps to preserve the natural and cultural resources of western Nevada County's State Parks – Empire Mine State Historic Park, Malakoff Diggins State Historic Park, and South Yuba River State Park. In 2019, Empire Mine Park Association, Friends of Malakoff Diggins, and South Yuba River Park Association merged into one foundation – Sierra Gold Parks Foundation – with the vision to provide for the health, inspiration and education of the people of California by helping preserve the State's extraordinary biological diversity, protecting its most valuable natural and cultural resources, and creating opportunities for high quality outdoor recreation.

- b. Responsible Principals

Paige Haller, Sierra District Public Engagement and Education Manager

Paige is a park professional specializing in partnerships, planning, and interpretation. She has worked for California State Parks for over six years, prior to that she served as the Executive Director at Anza-Borrego Foundation and Development Director for Leave No Trace Center for Outdoor Ethics.

Sgt. Ryan Randar, Sierra District Supervising Ranger, South Yuba River SHP, Malakoff Diggins SHP and co-supervisor at Empire Mine SHP

Sgt. Randar's entire career has been with the Sierra District. He is the supervisor for visitor services and park rangers at Bridgeport.

Jeremy Gayton, Sierra District Park Maintenance Chief

Jeremy has worked for California State Parks for eight years and oversees the maintenance staff and projects for the Sierra Gold Sector which includes South Yuba River SP, Malakoff Diggins SHP, and Empire Mine SHP.

Jesse Locks, President, SGPF

Jesse is a marketing, communications and multimedia specialist with extensive background in production and project management. She currently works as the Executive Director for the award-winning Nevada City Film Festival and as the Online Community Manager for the Presidio Trust in San Francisco.

- c. SGPF serves a broad range of individuals, organizations, and stakeholders. First and foremost, SGPF serves millions of annual visitors to western Nevada County's state parks. Visitors range from local residents to international travelers, students from schools across the state to underrepresented communities, along with our members and donors. SGPF also serves the local businesses and governments that receive substantial support through tourism spending and taxes. And finally, SGPF supports State Parks by providing critical funding for educational and interpretive needs.

TAB B. COVID -19 IMPACTS

- a. COVID-19 negatively impacted SGPF as an organization due to the inability to staff Visitor Centers with volunteers which generate critical revenue for State Parks. SGPF

was also unable to hold major in-person fundraising events. This was all the while State Parks were experiencing record high visitation and struggling to keep up with the demand and impact on parks infrastructure.

- b. California State Parks overall have experienced revenue loss due to limitation of visitors and parking lot closures, in addition to staffing challenges. This has resulted in inability to collect concession sales, campaign reservation fees, day-use fees, special events during a time of the pandemic.
- c. During the pandemic State Parks experienced some of their highest number of visitors. These visitors specifically sought respite along the park's trail system and river crossings. This increase in visitors brought to light the need for 1. New or updated kiosks to dispense critical information in a variety of languages to visitors, 2. 24/7 access to contactless drinking water, 3. Updated trash receptacles at heavily trafficked South Yuba River crossings including Bridgeport and HWY 49, and 4. A changeable message sign (CMS) providing real-time safety, traffic, parking, and emergency communication.

TAB C. PROJECT DESCRIPTION

- a. Each project is located in the state parks of western Nevada County – Empire Mine SHP, Malakoff Diggins SHP, and South Yuba River SP.
 - 1. Six new and updated trail kiosks – (3) Bridgeport, (2) Hwy 49, (1) North Columbia Schoolhouse (which serves as an important location for locals and visitors looking for cell phone reception before heading into the river canyon) – will provide visitors with critical information regarding river and fire safety, emergency contacts, environmental impact, the need to protect the local watershed and the environment, and more, all in multiple languages. These signs, in addition to a CMS sign (to be placed at either HWY 49 across from the Willo or Pleasant Valley Road before the park) will provide consistency of message and information to help make for a better-informed visitor and park user, while helping emergency responders in time of crisis. State Parks will work with the South Yuba River Public Safety Cohort members to convey the group's summer visitor safety messaging and for emergency needs – fire, landslide, traffic, etc., - as well.
 - 2. Three new contactless water stations – one at Bridgeport near the Visitor Center, one at Empire Mine SHP and another at Malakoff Diggins SHP near the bathrooms - will provide critical access to safe drinking water and limit the impacts of single-use plastics. We believe installation of outdoor, vandal resistant, ADA compliant, and weather proofed freestanding water bottle filling stations will enhance the visitors experience at the parks and will reduce the transfer of contaminants from person to person, the use of plastic bottles, and the production of waste. We also believe that the installation of water bottle filling stations provides an opportunity to educate the public about plastic wastes and to highlight the green approach undertaken by State Parks. In addition, the installation of filling stations outdoors

will allow visitors access to clean drinking water whether or not the Sales Center or Park Offices are open.

3. Eight new updated trash receptacles at high impact river crossings – Bridgeport (4) and HWY 49 (4) - will help with proper waste storage versus the current garbage cans which are frequently filled with household garbage and vandalized. These new receptacles will also eliminate issues with wildlife, water quality and helping with park aesthetics.
4. Malakoff Diggins SHP is the only camping site in our three state parks in western Nevada County. Due to its remote location it has a heightened threat of fire. Upgrading to modern campground fire rings would lessen the possibility of an escaped campfire.
5. Project Timelines
Summer 2023
State Parks and SGPF are committed to having all of these projects finished by the end of summer – September 2023. Once materials are ordered and delivered, maintenance staff time will be set aside to build, remove and replace.
6. These projects directly respond to the negative impacts of COVID-19 by serving the non-traditional park user by providing clear guidance and support on how to recreate responsibly while also protecting against fire danger and negative environmental impacts.

TAB D. COMMUNITY BENEFIT

- a. These projects will promote equitable access to recreation by providing multilingual signs or universal symbolism to help non-English speakers feel welcome, reduce risk of injury, and limit environmental impact. The increase in signage opportunities helps with educating and engaging visitors around issues of fire resilience and environmental safety. These critical updates will help in providing a clean and welcoming visitor experience, that also encourages visitors to feel a sense of pride, respect and responsibility for local natural resources.

TAB E. LEVERAGING PARTNERSHIPS AND RESOURCES

- a. Funds from the Nevada County Outdoor Visitor Safety Fund will be leveraged with funds from the Sierra Gold Parks Foundation, a non-profit cooperating association of the Sierra Sector of California State Parks. In addition, the Sierra Sector will provide site preparation, installation, and on-going maintenance as needed.

TAB F. MANAGEMENT CAPACITY AND MEASURABLE OUTCOMES

a. State Parks will manage and implement these projects. Maintenance staff will once a year clean, remove graffiti, replace parts, etc., for the items purchased indefinitely or until they are replaced. SGPF and State Parks will maintain the CMS sign and store in a secure location during the off season. Success will be measured by a reduction of incidents and use of law enforcement, a reduction in garbage, and increased visitor knowledge about the trails and river.

State park volunteer hours are already measured and reported to the state annually. Within the information submitted volunteers will be asking about communication, impact, user experience, and safety messaging. SGPF will measure the effectiveness of the kiosks against this information and adjust accordingly. SGPF will also work with the South Yuba River Public Safety Cohort member to see if messaging impacted the number of incidents on the river. SGPF will work with SYRCL to measure how the new garbage cans impacted the end of summer clean up and with State Parks on how much garbage was diverted from the landfill. The water fountains provide information on the number of plastic bottles that are offset by their use. And park staff will measure the success of the fire rings based on the number of incidents over the summer. SGPF will submit an annual report on these areas.

TAB G. BUDGET AND FINANCIALS

- a. Total request - \$89,200
- b. Total equipment purchases are projected to be \$109,200. These figures are based upon similar equipment purchased at other State Parks. SGPF will contribute \$20,000 and State Parks has agreed to contribute a \$40,000 match to cover maintenance to install projects and an additional \$10,000 match from law enforcement to go towards the CMS sign.

Nevada County Outdoor Visitor Safety Fund- Round #2 Grants Program

Project Name: Yuba River Safety Enhancement Project

Outdoor Visitor Safety Fund Request Amount	\$	\$89,200
Organization Funds	\$	\$20,000
Other Partner Funds*	\$	
State Funds*	\$	\$50,000
Other Federal Funds*	\$	
TOTAL REVENUE	\$	159,200

Salaries & Benefits	\$	\$40,000
Services & Supplies	\$	\$10,000
Contracts for Service Delivery*	\$	
Equipment Purchases*	\$	\$109,200
Other Expenses*	\$	
TOTAL EXPENSE	\$	159,200

NET \$ 0

Other Partners: SGPF will contribute \$20,000

State Funding: _____ DPR will contribute a \$40,000 match to cover maintenance to install, and an
_____ additional \$10,000 to go toward the CMS sign.

Federal Funding: _____

Contracts for Service Delivery

Equipment Purchases ___(6) Kiosk Kits - \$3500/ea _____
 ___(1) CMS Sign - \$24,000/ea _____
 ___(3) Water Stations - \$13,500/ea _____
 (8) Bear Proof Trash Receptacles - \$2200/ea
 ___(30) Fire Rings - \$610/ea _____

Other Expenses

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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.Open to Public
Inspection

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SIERRA GOLD PARKS FOUNDATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 18787 E EMPIRE ST City or town, state or province, country, and ZIP or foreign postal code GRASS VALLEY, CA 95945	D Employer identification number 94-3204916 E Telephone number G Gross receipts \$ 187,504
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(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
J Website: SIERRAGOLDPARKSFOUNDATION.ORG		H(c) Group exemption number
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: 1994	M State of legal domicile: CA

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SUPPORTS PARK RELATED EDUCATIONAL ACTIVITIES AND HELPS PRESERVE NATURAL AND CULTURAL RESOURCES FOR EMPIRE MINE, MALAKOFF DIGGINS AND SOUTH YUBA RIVER STATE PARKS.	
	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 6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 6
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5 0
	6 Total number of volunteers (estimate if necessary)	6
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 39,740 Current Year 41,455
	9 Program service revenue (Part VIII, line 2g)	38,024 69,186
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,178 6,340
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,215 17,867
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	101,157 134,848
	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)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25)		0
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		112,748 136,200
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	112,748 136,200	
19 Revenue less expenses. Subtract line 18 from line 12	(11,591) (1,352)	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 626,821 End of Year 604,086
	21 Total liabilities (Part X, line 26)	878 1,085
	22 Net assets or fund balances. Subtract line 21 from line 20	625,943 603,001

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	ROBERT COATS		Date	
	Signature of officer			
Paid Preparer Use Only	ROBERT COATS, TREASURER			
	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	GREGORY BARKER			P00850586
	Firm's name	BARKER ACCOUNTANCY CORP		Firm's EIN
	Firm's address	PO BOX 640 CHICAGO PARK CA 95712		Phone no.
				530-273-8531

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2022)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

SUPPORTS PARK RELATED EDUCATIONAL ACTIVITIES AND HELPS PRESERVE NATURAL AND CULTURAL RESOURCES FOR EMPIRE MINE, MALAKOFF DIGGINS AND SOUTH YUBA RIVER STATE PARKS.

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 \$ 58,664 including grants of \$) (Revenue \$ 901)
RESTRICTED DONATIONS AND EXPENSES4b (Code:) (Expenses \$ 36,066 including grants of \$) (Revenue \$ 69,186)
GIFT SHOPS4c (Code:) (Expenses \$ 22,105 including grants of \$) (Revenue \$)
DIRECT SUPPORT TO STATE PARKS

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

(Expenses \$ 3,385 including grants of \$) (Revenue \$)

4e Total program service expenses 120,220

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.	22	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? If "Yes," complete Schedule J.	23	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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? If "Yes," complete Schedule L, Part I.	25a	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? If "Yes," complete Schedule L, Part I.	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II.	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III.	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV.	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV.	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.	32	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? If "Yes," complete Schedule R, Part I.	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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)? If "Yes," complete Schedule R, Part V, line 2.	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.	36	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? If "Yes," complete Schedule R, Part VI.	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	4
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes 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
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	6	
b Enter the number of voting members included in line 1a, above, who are independent	6	
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?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	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 on Schedule O.	9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
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?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? ..	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ..	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	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?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
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?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed California

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

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

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

ROBERT COATS (530)264-7092, 14803 ECHO RIDGE ROAD, NEVADA CITY, CA 95959

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

i 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.

i List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

i 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

i 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.

i List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVE SANCHEZ DIRECTOR	1.00	X						0	0	0
(2) HANK WESTON DIRECTOR	1.00	X						0	0	0
(3) RHEA WILLIAMSON VICE PRESIDENT	2.00			X				0	0	0
(4) SYD BROWN SECRETARY	3.00			X				0	0	0
(5) ROBERT COATS TREASURER	7.00			X				0	0	0
(6) JESSE LOCKS PRESIDENT	6.00			X				0	0	0
(7) _____	_____									
(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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				
(15) _____	_____										
(16) _____	_____										
(17) _____	_____										
(18) _____	_____										
(19) _____	_____										
(20) _____	_____										
(21) _____	_____										
(22) _____	_____										
(23) _____	_____										
(24) _____	_____										
(25) _____	_____										
1b Subtotal											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)								0	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	
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	Yes	No
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? If "Yes," complete Schedule J for such individual		X
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? If "Yes," complete Schedule J for such person		X
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		

Part VIII Statement of RevenueCheck 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 512614
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	70			
	c	Fundraising events	1c	15,380			
	d	Related organizations	1d				
	e	Government grants (contributions) ..	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	26,005			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 15,380			
	h	Total. Add lines 1a-1f		41,455			
Program Service Revenue	2a	GIFT SHOPS	Business Code 900099	69,186	69,186		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		69,186			
	3	Investment income (including dividends, interest, and other similar amounts)		6,340			6,340
4	Income from investment of tax-exempt bond proceeds						
5	Royalties						
Other Revenue	6a	Gross rents	(i) Real				
	b	Less: rental expenses ..	(ii) Personal				
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
	b	Less: cost or other basis and sales expenses ..	(ii) Other				
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ 15,380 of contributions reported on line 1c). See Part IV, line 18		70,523			
	b	Less: direct expenses		52,656			
	c	Net income or (loss) from fundraising events		17,867			17,867
	9a	Gross income from gaming activities, See Part IV, line 19					
	b	Less: direct expenses					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances					
	b	Less: cost of goods sold					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a		Business Code				
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		134,848	69,186	0	24,207

Part IX Statement of Functional Expenses

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) ..				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	11,109		11,109	
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.) ..	2,136		2,136	
12 Advertising and promotion	985	985		
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,735		2,735	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DPR EXPENSES	22,105	22,105		
b GIFT SHOP EXPENSES	36,066	36,066		
c RESTRICTED PROGRAM EXPENSES	58,664	58,664		
d MEMBERSHIP EXPENSES	2,400	2,400		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e ..	136,200	120,220	15,980	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck 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	134,374	1	137,685
	2 Savings and temporary cash investments	384,717	2	136,894
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	40,703	8	29,907
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities	67,027	11	299,600
	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		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	626,821	16	604,086	
Liabilities	17 Accounts payable and accrued expenses	878	17	1,085
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	878	26	1,085
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	545,320	27	543,493
	28 Net assets with donor restrictions	80,623	28	59,508
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	625,943	32	603,001
	33 Total liabilities and net assets/fund balances	626,821	33	604,086

Part XI Reconciliation of Net AssetsCheck 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	134,848
2	Total expenses (must equal Part IX, column (A), line 25)	2	136,200
3	Revenue less expenses. Subtract line 2 from line 1	3	(1,352)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	625,943
5	Net unrealized gains (losses) on investments	5	(21,590)
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	603,001

Part XII Financial Statements and ReportingCheck 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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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.

**Open to Public
Inspection**

Name of the organization

Employer identification number

SIERRA GOLD PARKS FOUNDATION

94-3204916

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

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

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

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

Part 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	49,400	36,002	168,205	59,300	111,978	424,885
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			69,601	38,024	69,186	176,811
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	49,400	36,002	237,806	97,324	181,164	601,696
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.)						601,696

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	49,400	36,002	237,806	97,324	181,164	601,696
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources			7,086	5,178	6,340	18,604
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b			7,086	5,178	6,340	18,604
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	49,400	36,002	244,892	102,502	187,504	620,300
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	97.00 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	97.44 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) . . .	17	3.00 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	3.00 %
19a 33 1/3% support tests - 2022. 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 <input checked="" type="checkbox"/>		
b 33 1/3% support tests - 2021. 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 II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		MINE WINE (event type)	HUMBUG DAY (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	69,294	1,229		70,523
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	69,294	1,229		70,523
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	5,130			5,130
	7 Food and beverages	19,819	169		19,988
	8 Entertainment	1,400	625		2,025
	9 Other direct expenses	25,368	145		25,513
	10 Direct expense summary. Add lines 4 through 9 in column (d)				52,656
	11 Net income summary. Subtract line 10 from line 3, column (d)				17,867

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain: _____

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

SIERRA GOLD PARKS FOUNDATION

Employer identification number

94-3204916

01. Committee meeting documentation (Part VI, line 8b)

BOARD MEETINGS ARE DOCUMENTED WITH WRITTEN MINUTES. COMMITTEE MEETING ARE NOT FORMALLY
DOCUMENTED.

02. Form 990 governing body review (Part VI, line 11)

THE TAX RETURN IS NOT REVIEWED BY THE BOARD BEFORE SUBMITTAL.

03. Conflict of interest policy compliance (Part VI, line 12c)

THE DIRECTORS FILL OUT A FORM ANNUALLY TO IDENTIFY ANY POTENTIAL CONFLICTS OF INTEREST.

04. Governing documents, etc, available to public (Part VI, line 19)

THE TAX RETURNS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

Statement of Program Service Accomplishments

2022 PG01

Name(s) as shown on return

Your Social Security Number

SIERRA GOLD PARKS FOUNDATION

94-3204916

FORM 990-PART III(A)
Statement of Service Accomplishment

Statement #4

PROGRAM SERVICE CODE

PROGRAM SERVICE EXPENSES

\$3385

GRANTS AND ALLOCATIONS INCLUDED IN ABOVE EXPENSE

\$0

PROGRAM SERVICES REVENUE

\$0

EXPLANATION

OTHER PROGRAM EXPENSES

Client Copy