



Euer Valley Sustainable Recreation and Habitat Protection Project

Submitted to:

Nevada County Outdoor Visitor Safety Fund, Round #2

RFA no. 168078

Submitted April 28, 2023

**Truckee River Watershed Council
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Signed:

A handwritten signature in blue ink that reads "Lisa Wallace".

Lisa Wallace, Executive Director

April 28, 2023

Date

TAB A: ENTITY DESCRIPTION

a. Established in 1996, the Truckee River Watershed Council's (TRWC) mission is: To bring the community "together for the Truckee" to protect, enhance and restore the Truckee River Watershed. We identify, coordinate, fund and implement restoration and protection projects directly related to the health, beauty and economy of the watershed. Combining sound science and a deep understanding of our region's values, we focus on the root causes of threats to the Truckee River, working to protect the resiliency of our natural resources while supporting the vibrancy of our local community.

Our primary work is in three areas: Projects, People, and Policy.

1) Projects - We restore degraded meadows, streams, and forests. We spearhead large-scale restoration projects to reverse historic land use impacts to 1) increase forest, meadow, and stream resiliency, and supporting key management objectives such as sustainable recreation and 2) increase our community's ability to mitigate climate change impacts such as fire, flood, and drought. Each year, our projects restore hundreds of acres of forest, meadow and wetland and miles of stream.

2) People - We work with landowners, individuals, and businesses. Volunteers help us implement our work.

3) Policy - We advocate for beneficial in-stream flows in our rivers and streams.

b. Lisa Wallace, Executive Director, Truckee River Watershed Council. Ms. Wallace has managed financial planning, schedules, contracts, and reporting for all projects implemented under her leadership, totaling approximately \$25,000,000. She has been the project director for dozens of successful meadow, stream and forest restoration projects completed by the Watershed Council and has extensive experience in financial and project management.

Eben Swain, M.S., Project Director, Truckee River Watershed Council. For the past 18 years, Mr. Swain has been managing projects and programs related to resource protection and management in the Truckee River watershed. Mr. Swain has also managed and coordinated small-and large scale restoration projects related to stream and habitat improvements, revegetation and meadow restoration, and has managed grant funding totaling over \$5,000,000 that has been allocated towards project assessment, design and implementation. He will be the primary contact for the Nevada County Outdoor Visitor Safety Fund grant, if awarded funding.

c. The Watershed Council works in and serves the Truckee-Tahoe region including Placer and Nevada Counties. Our geographic area of work includes the Middle Truckee River Watershed – Martis Valley, Tahoe City to Truckee, Donner Summit to Truckee, and HWY 89N to Little Truckee Summit. This geography includes unincorporated areas of Nevada County such as Russel Valley and Euer Valley. In bringing the Community Together for the Truckee, we enhance environmental and ecological function to provide benefits for both local residents and visitors to the Truckee-Tahoe area.

TAB B: COVID-19 IMPACTS

a. Direct impacts of the pandemic to the Truckee River Watershed Council includes a 20% financial loss (\$80,000) in fundraising dollars in 2020. We had 100% cancellation of 2020 volunteer-based invasive weed management, water quality monitoring, and on-the-ground restoration work-- an estimated loss of 4000 volunteer hours.

Funding distributed via the ARPA Bill will help to support project costs utilized to address the significant influx of recreational users to the greater Truckee area and to continue to rebuild a stronger, more equitable economy, while also protecting the regions natural resources.

b. The Town of Truckee is a mountain town known as a national and international destination, with tourism being the primary driver of the local economy. After experiencing significant loss of revenue due to stay-at-home mandates and business closure, the greater Truckee area has realized a very high influx of visitors (post 2020 shutdowns) who seek out the abundant recreational opportunities provided within our National Forest lands, State Parks and other publicly accessed open space areas, such as those provided by Tahoe Donner.

The increased influx in visitors has resulted in an increased need to address recreational impacts to our natural resources. Because tourism represents the largest segment of our economy, TRWC and our partners are aiming to ensure increased tourism and recreational use can be effectively managed in a way that keeps our natural environment pristine and enjoyable, while at the same time ensuring that the local economy and community is supported by people who live in and visit the greater Truckee area.

c. Current project conditions show an improperly constructed stream crossing consisting of anchored plywood walkway set over corrugated metal culverts. Improper construction of the stream crossing has increased public safety concerns, especially with the large influx of recreational users in the past three years and is causing significant loss of meadow/riparian habitat and bank erosion. In addition, heavy recreational use, exasperated since the beginning of the pandemic in 2020, has disrupted natural hydrologic flow and has further degraded important meadow habitat.

The high influx of visitors has resulted in over-use of recreational facilities and significantly increased degradation of natural resources and habitat areas within the project area. This Project will construct sustainable recreational facilities and will improve dilapidated infrastructure while minimizing environmental impacts, protecting natural resources and enhancing user experience. These actions support the goals and mission of the Truckee River Watershed Council and the Tahoe Donner Association and will serve as a model for the Truckee region in maintaining a commitment to prioritizing the natural beauty and the abundant recreational opportunities that establishes our community as a desirable location for both residents and visitors.

TAB C: PROJECT DESCRIPTION

a. The Project is located in Euer Valley, just northwest of the Town of Truckee in eastern Nevada County and will be co-managed in partnership between the Truckee River Watershed Council (TRWC) and the Tahoe Donner Association (TDA). The project site is owned and managed by the Tahoe Donner Association (TDA). TDA owns and manages over 680 acres in Euer Valley for purposes of conservation of open lands, recreational use, and access for both TDA members and the general public. Summertime use of Euer Valley and surrounding lands includes multi-use trails for mountain bikers, equestrians, hikers, and wildlife viewing, while winter usage includes groomed cross-county ski trails and snowshoe access. Euer Valley is the western most access point in the greater Truckee area that allows for recreational connectivity to the Pacific Crest Trail to the North and to the Donner Lake Rim Trail to the South. Project Proponents also anticipate that Euer and Carpenter Valleys will also likely see increased usage as the area is in close proximity to the proposed Pines to Mines trail, connecting Nevada City to the Town of Truckee.

The purpose of the Project is to protect 30 acres of high-quality meadow and stream habitat by promoting sustainable recreational access for approximately 30,000 annual visitors to lands owned and managed by Tahoe Donner Association. Recreational improvement goals for the Project are as follows:

- Provide accessible trail over wetted meadow earlier in the year that will minimize impacts to meadow and wetland areas;
- Provide year-round access across the creek that will not impact the creek and is usable by recreationists and snow grooming equipment;
- Increase visitor safety by replacing dilapidated infrastructure with sustainable and updated bridge and boardwalk structures that will accommodate multi-use recreationists.

The project goals will be accomplished by implementing a series of restoration actions, including: 1) removing the existing failed, unsafe culverted crossing across South Prosser Creek and installing a 150' bridge span to allow for the return of natural flow regimes, while providing summer and winter access for recreational users; 2) restoring existing erosive trail networks that are negatively impacting meadow habitat and hydrology with a 500' boardwalk to accommodate mountain bikers, hikers and equestrians; 3) repairing drainage and erosion failures along South Euer Valley road to restore ecosystem functionality and maintain recreational access along the roadway, and 4) implementing stream habitat improvements along a ½ mile reach of South Prosser Creek.

In addition, the protection and restoration of 30 acres of montane meadow and ½ mile of stream channel located within the project reach will substantially improve habitat conditions in the key headwaters of Prosser Creek, a tributary to the Truckee River.

b. Project implementation will begin with site preparation and mobilization of contractor crews and equipment. Mobilization is anticipated to begin no later than August 15th, 2023.

Working in parallel, contractor crews will begin removing existing infrastructure in preparation for bridge construction and will begin implementation of the stream/habitat improvements along ½ mile of South Fork of Prosser Creek. Bridge construction and stream/habitat improvements are anticipated to be completed by October 15th, 2023.

Both bridge construction and stream/habitat improvements are project elements that are considered to be the highest priority in this multi-component restoration project due to the identified need to increase public safety and to protect natural resources. The cost for bridge construction and stream/habitat improvements are estimated to be approximately \$1.4 million.

Seasonal de-mobilization, site stabilization and winterization will be completed by October 30th, 2023.

Contractor crews and equipment will re-mobilize in 2024 by August 1st in preparation for construction of boardwalk infrastructure and implementation of drainage improvements for a one-mile reach of South Euer Valley Road. Boardwalk construction and decommission of existing erosive trail networks will be completed by October 15th, 2024 and, upon completion, will be a key component in protecting high quality meadow habitat.

Once boardwalk construction and trail decommissioning is completed, the final task will be to implement drainage improvements and enhance recreational access along South Euer Valley Road with an anticipated completion date of November 15th, 2024. The cost for boardwalk construction, trail decommissioning and improvements to South Euer Valley Road is estimated to be approximately \$675 thousand.

In addition to implementation of project specific components, project proponents will conduct education and outreach activities to project stakeholders and interested members of the public beginning in summer of 2023 and extending through late fall of 2024. Education and outreach will include leading project site tours, producing interpretive signage, and publishing articles in our on-line and print newsletters.

c. A recent report released by the Truckee Chamber of Commerce reported that the Truckee area realized a continuous increase in annual tourism revenue with visitors to the area spending over \$360 million, helping to support over 3,700 jobs in the region. Through recognition of the importance of promoting regional tourism and continued economic development, project partners are proposing significant improvements to existing recreational infrastructure that will provide accommodations for multiple recreational uses in both summer and winter seasons, while also helping to mitigate public safety concerns and ensuring sustainable use and access within Euer Valley.

Board and staff members of both TRWC and TDA have a high understanding and appreciation of existing natural resources within the 7,000+ acres of Tahoe Donner managed lands, which fosters and influences responsible environmental stewardship and effective natural resource management to provide a quality recreational, nature-based and conservation-oriented experience. Improvements in recreational infrastructure align with, and support, a tourism-based economy in the greater Truckee area and Nevada County. Improvements in infrastructure and protection of open space also directly align with ARPA guidelines by providing investments related to improving outdoor spaces within an impacted industry of travel/tourism and recreation (Final Rule FAQ 2.22). This project intends to increase both environmental and economic resiliency within the greater Truckee area in order to promote health, safety and environmental stewardship at highly impacted outdoor recreation destinations within Euer Valley.

TAB D: COMMUNITY BENEFIT

a. This project will provide improved access for all Californians to recreational opportunities in the Region. The recreational amenities and provision of well-maintained trail systems in Tahoe Donner, including the proposed infrastructure improvements in Euer Valley, aligns well with the tourism industry in the greater Truckee area.

TDA is a recreational-oriented mountain residential community whose mutual benefit association of 6,500 owners provides for the standards, regular operation and long-term maintenance of programs, facilities and open space. Through continuous improvements and strategic planning, TDA maintains leading standards of natural resource stewardship, facilities, programs and services to benefit both TDA members and the greater public.

Project elements are designed to create or improve new/existing recreational amenities/infrastructure that provide multiple benefits. The Euer Valley Project is a component of Tahoe Donner's 5-year implementation plan which involves existing trail and road rehabilitation and rerouting of existing trails and new trail construction along approximately 22 miles. New infrastructure (500' of boardwalk and bridge installation), will be created to provide accommodations for multiple recreational uses including biking, hiking, and equestrian use in the summer and cross-country skiing and snowshoeing in the winter. Project implementation will provide opportunities for non-motorized transportation, recreation, education and nature appreciation and will ensure sustainable use and access within Euer Valley and will contribute to sustainable economic growth in the greater Truckee region, while also protecting sensitive environmental and cultural resources.

Project construction components and infrastructure will be consistent with Tahoe Donner and Nevada County standards and best management practices to ensure project goals and access considerations are achieved, while minimizing natural resource impacts to provide for long term sustainability.

TAB E: LEVERAGING PARTNERSHIPS AND RESOURCES

a. Design plan sets have been completed to the 90% level and CEQA and environmental compliance permitting is complete for this project. Funding provided by Nevada County will leverage over \$2.3 million in additional funding that is already secured (State of California, Tahoe Donner Association) or is pending (Sierra Meadows Partnership). Funding from Nevada County will help to close the existing funding gap to complete construction of the proposed recreational infrastructure providing for continued use and protection of key natural resource areas in Euer Valley and the headwaters of Prosser Creek.

Funding provided by Nevada County also leverages partnerships and collaborative efforts for the Euer Valley Project. Based on an existing Memorandum of Understanding (MOU) TRWC and Tahoe Donner have agreed to co-manage the project with TRWC providing direct project management, grant reporting, contracting, environmental permitting, construction management, and monitoring. As co-manager, Tahoe Donner will participate in design review, construction oversight, public communication, and outreach.

In addition, the project design team has completed all initial field/topographic surveys, hydraulic modeling and structural engineering design recommendations that provide the basis for project design and implementation of recommended restoration actions. This highly qualified team provides invaluable experience in design development and project oversight. Funding provided by Nevada County helps to move these design elements forward to project implementation and completion.

This project has received wide support from multiple agencies and adjacent landowners including Tahoe Donner Association (Landowner) Nevada County (CEQA lead) and State of California (Cost share). Euer Valley is a key headwaters tributary of both the main stem of Prosser Creek and the Truckee River, and thus, there is a recognized need to provide support for significant investment in supporting ecological restoration and recreational opportunities in Euer Valley that will lead to improvements in habitat conditions, ecosystem functionality and sustainable recreation.

TAB F: MANAGEMENT CAPACITY AND MEASURABLE OUTCOMES

a. As noted above, TRWC and Tahoe Donner have agreed to co-manage the project with TRWC providing direct project management, grant reporting, contracting, environmental permitting, construction management, and monitoring. As co-manager, Tahoe Donner will participate in design review, construction oversight, public communication, and outreach.

Project implementation will consist of multiple components including the necessity to complete pre-project monitoring for purposes of environmental compliance and minimization of sensitive species/habitat impacts, hiring of contractors and consultant teams to implement project elements and provide construction oversight, determination of project success criteria through post-project monitoring and evaluation of appropriate and sustainable recreation use.

As a component of the guiding CEQA document, and per environmental regulatory permits, consultant teams will be hired to conduct pre-construction surveys for the necessary biological, archeological and sensitive species/habitat evaluation.

A construction contractor will be hired to complete all planned infrastructure and restoration components, which follows TRWC's standard bid process including evaluation of qualifications, work completed on similar projects and cost efficiencies. TRWC is currently in the process of negotiating with a qualified contractor who has been selected for project implementation for final contract award. The lead consultant team for project design will be contracted to assist with project oversight.

As a determination of project success, post-project monitoring will incorporate a comparison of existing baseline conditions with improvements made within the project site to evaluate improvements to recreational infrastructure, stream/habitat conditions, hydrological connectivity, and functional ecological systems. A component of this evaluation will also include overall site stability and safety factors related to recreational use.

Project reporting will include a summary of the project design and implementation, key results of monitoring, habitat improvement components, recreational use habits and improvements and a discussion of the overall project success and project benefits. Project progress reports may be submitted on a quarterly basis throughout the length of the grant agreement or compiled as a final report at the end of the grant agreement.

Specific measurable project outcomes will include:

- 1) Install 600' of boardwalk to mitigate impacts related to dispersed recreation and protect meadow habitat;
- 2) Replace the existing failed culvert crossing with a sustainable bridge crossing, allowing multi-use recreational access and a return to more natural flow regimes in the headwaters of Prosser Creek
- 3) Install or repair up to 30 features such as culverts and rolling dips along one-mile of degraded roadway to restore hydrologic connectivity and improve conditions for recreational users.
- 4) Install a minimum of 15 instream and streambank features such as riffles, woody debris and root-wad revetments to improve aquatic habitat along a ½ mile reach of degraded stream channel.

TAB G: BUDGET AND FINANCIALS

- a. Total funding request for the Project from Nevada County is \$116,500.
- b. The following narrative provides justification for all project costs for the Project including project management/personnel, construction oversight, project implementation and project materials.

TRWC Personnel – (Project Director, Executive Director, Bookkeeper/Accountant). Required to manage all aspects of project including overseeing subcontractors, grant management stakeholder coordination, monitoring data collection and analysis and permit compliance.

Total Cost: \$54,660. Nevada County Request: \$14,160

Mileage/Travel. Paid at current state rate per mile. Expenses incurred will be costs to travel to project site and to project meetings. Estimated using current IRS rate (\$0.655/mile).

Total Cost: \$1,200. NV County Request: \$250

Construction Oversight. The broader category of construction oversight accounts for 1) costs of engineering design firm to complete project layout, perform construction oversight and conduct SWPPP inspections and training; and 2) costs to conduct biological monitoring during construction and provide oversight related to vegetation components and aquatic habitat

Total Cost: \$78,825. Nevada County Request: NA

Project Implementation. Heavy equipment and labor costs to complete project construction. Current estimate is based on engineers cost estimate of project scope and recent construction bids received for similar work. The following breakdown of expenses is anticipated:

Mobilization/demobilization, site preparation, de-watering.

Total Cost: \$73,480. Nevada County Request: NA

Boardwalk construction. **Total Cost: \$642,700. Nevada County Request: \$31,745.**

Bridge construction. **Total Cost: \$913,830. Nevada County Request: \$64,145.**

Meadow restoration/Trail rehabilitation. **Total Cost: \$207,300. Nevada County Request: \$4,000.**

Stream channel restoration and drainage improvements for South Euer Valley Road.

Total Cost: \$342,010. Nevada County Request: NA

Project Materials. Includes purchase of native seed and plantings for purposes of project restoration and revegetation activities and for presentation materials and project signage.

Total Cost: \$20,695. Nevada County Request: \$2,200

Cost Share from State of California (\$1,193,200); from Tahoe Donner Association (\$425,000) is secured and will supplement funds provided by Nevada County, if received, to complete the project tasks outlined in the Project Description. TRWC also has a pending grant application with the Sierra Meadows Partnership in the amount of \$500,000.

- c. Please see attached budget form
- d. Please see attached financial documents

Attachment B: Line Item Budget

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

Applicant Name: Truckee River Watershed Council

Project Name: Euer Valley Sustainable Recreation and Habitat Protection Project

Revenue

Outdoor Visitor Safety Fund Request Amount	\$	116,500
Organization Funds	\$	
Other Partner Funds*	\$	425,000
State Funds*	\$	1,793,200
Other Federal Funds*	\$	
TOTAL REVENUE	\$	2,334,700

Expense

Salaries & Benefits	\$	68,820
Services & Supplies	\$	2,264,430
Contracts for Service Delivery*	\$	
Equipment Purchases*	\$	
Other Expenses*	\$	1,450
TOTAL EXPENSE	\$	2,334,700

NET \$ **0**

* Please describe any of the following:

Other Partners: Primary partner is the Tahoe Donner Association, landowner of the project site.

State Funding: Cost Share from California State Water Resources Control Board (\$728,200); from Tahoe Donner Association (\$425,000) and from Sierra Nevada Conservancy (\$465,000) is secured and will supplement funds provided by Nevada County, if received, to complete the project tasks outlined in the Project Description. TRWC also has a pending grant application with the Sierra Meadows Partnership in the amount of \$500,000.

Federal Funding: NA

Contracts for Service Delivery NA

Equipment Purchases NA

Other Expenses Mileage per IRS rate (0.655/mile)

(CONFIDENTIAL)

**Truckee River Watershed Council's 2021
Audited Financial Statement and Form 990**

TRUCKEE RIVER WATERSHED COUNCIL

Truckee, California

FINANCIAL STATEMENTS

AND

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

December 31, 2021

TRUCKEE RIVER WATERSHED COUNCIL

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NICOLE S. SACHSE

CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Truckee River Watershed Council
Truckee, CA

I have reviewed the accompanying financial statements of Truckee River Watershed Council (a nonprofit corporation) which comprise the statement of financial position as of December 31, 2021, the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Truckee River Watershed Council and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

Budget Information for the year ended December 31, 2021 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary information was compiled by me based on information provided by management. As such, it is the responsibility of management. I have not audited or reviewed such information and, accordingly, I do not express an opinion, a conclusion, or provide any assurance on it.



Nicole S. Sachse, CPA
Truckee, California
June 10, 2022

TRUCKEE RIVER WATERSHED COUNCIL

STATEMENT OF FINANCIAL POSITION

December 31, 2021

See Independent Accountant's Review Report

ASSETS

Cash	\$ 389,063
Contributions receivable	1,480,044
Investments (Note 4)	3,800
Prepays and deposits	34,347
Total Assets	<u>\$ 1,907,254</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable	\$ 439,351
Accrued payroll and related liabilities	8,662
Compensated absences	43,086
Total Liabilities	<u>491,099</u>

NET ASSETS

Net assets without donor restrictions	606,186
Net assets with donor restrictions (Note 5)	809,969
Total Net Assets	<u>1,416,155</u>

Total Liabilities and Net Assets	<u>\$ 1,907,254</u>
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TRUCKEE RIVER WATERSHED COUNCIL
 STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
 For the Year Ended December 31, 2021
 with a Comparison to the Annual Budget

See Independent Accountant's Review Report

	Without Donor Restrictions	With Donor Restrictions	Total	Annual Budget
REVENUE (Note 6)				
Contributions	\$ 303,141	\$ -0-	\$ 303,141	\$ 322,100
Grants received from private parties	159,013	462,654	621,667	488,937
Grants received from governments	-0-	2,499,344	2,499,344	2,820,188
Interest income	3,015	-0-	3,015	1,725
Other income	6,873	-0-	6,873	-0-
Total Revenue	<u>472,042</u>	<u>2,961,998</u>	<u>3,434,040</u>	<u>3,632,950</u>
Net Assets Released From Restrictions	3,303,322	(3,303,322)	-0-	-0-
EXPENSES				
Program services	3,248,355	-0-	3,248,355	3,714,395
Supporting services				
Management and general	288,550	-0-	288,550	359,319
Fund raising	214,037	-0-	214,037	189,548
	<u>502,587</u>	<u>-0-</u>	<u>502,587</u>	<u>548,867</u>
Total Expenses	<u>3,750,942</u>	<u>-0-</u>	<u>3,750,942</u>	<u>4,263,262</u>
Increase (Decrease) in Net Assets	24,422	(341,324)	(316,902)	<u>\$ (630,312)</u>
Net assets at beginning of year - Restated (Note 11)	581,764	1,151,293	1,733,057	
Net assets at end of year	<u>\$ 606,186</u>	<u>\$ 809,969</u>	<u>\$ 1,416,155</u>	

The accompanying notes are an integral part of these statements.

TRUCKEE RIVER WATERSHED COUNCIL

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2021
with a Comparison to the Annual Budget

See Independent Accountant's Review Report

	Program Services	Management and General	Fund Raising	Total	Annual Budget
Expenses					
Salaries, payroll taxes and related	\$ 396,605	\$ 144,004	\$ 156,084	\$ 696,693	\$ 612,974
Contract services	2,741,262	-0-	-0-	2,741,262	3,164,616
Professional fees	23,264	84,422	11,077	118,763	130,335
Occupancy expenses (Note 7)	21,452	10,494	10,451	42,397	36,400
Staff development, travel and meetings	3,540	2,052	26,676	32,268	40,217
Supplies	49,699	39	1,945	51,683	217,950
Equipment, furniture and fixtures	8,525	3,203	-0-	11,728	9,600
Office expenses	1,784	7,725	7,664	17,173	16,920
Advertising and recognition	2,166	4,359	50	6,575	800
Insurance	-0-	29,164	-0-	29,164	30,000
Other business expenses	58	3,088	90	3,236	3,450
Totals	\$ 3,248,355	\$ 288,550	\$ 214,037	\$ 3,750,942	\$ 4,263,262

The accompanying notes are an integral part of these statements.

TRUCKEE RIVER WATERSHED COUNCIL

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2021

See Independent Accountant's Review Report

Decrease in Net Assets	\$ (316,902)
Adjustments to reconcile decrease in net assets to net cash used by operating activities:	
Change in receivables	1,806,246
Change in prepaid expenses and deposits	2,255
Change in payables	(1,588,006)
Change in accrued liabilities	5,797
Noncash contributions of stock	(2,022)
Total Adjustments	<u>224,270</u>
Net Cash Used by Operating Activities	<u>(92,632)</u>
Cash Flows from Investing Activities:	
Purchase of investments	(2,714)
Maturities/sale of investments	173,684
Net Cash Provided by Investing Activities	<u>170,970</u>
Net Increase in Cash	78,338
Cash, Beginning of the Year	<u>310,725</u>
Cash, End of the Year	<u><u>\$ 389,063</u></u>
Supplemental Disclosures:	
Noncash contributions of stock	<u><u>\$ 2,022</u></u>

Truckee River Watershed Council
Notes to the Financial Statements
December 31, 2021

(See Independent Accountant's Review Report)

1. Form of Organization

Truckee River Watershed Council (the "Watershed Council") was incorporated in March 1998 in the State California. The Watershed Council is organized as a not for profit corporation for the purpose of implementing locally developed public-private collaborative solutions to protect and improve water quality and biological resources for the sustainable environmental and economic health of the Truckee River watershed. The geography covered is the Middle Truckee River watershed which is the 35-mile stretch of river that runs northeast from Tahoe City, CA to the California/Nevada state line and all the tributaries that feed into this stretch of the river, including all the upland areas. The Watershed Council is funded primarily by Federal, State, and foundation grants and local contributions.

2. Summary of Significant Accounting Policies

Method of Accounting

The financial statements of the Watershed Council have been prepared on the accrual basis of accounting. Thus, revenues are reported in the year earned rather than when collected, and expenses are reported in the year incurred rather than when paid.

Basis of Presentation

Information regarding its financial position and activities are classified according to two classes of net assets based upon the existence or absence of donor-imposed restrictions, as follows:

Without donor restrictions are resources that are not subject to donor-imposed stipulations.

With donor restrictions consist of donor restricted contributions. These include amounts restricted by the donor for a particular purpose, time period or required to be held in perpetuity. These are reported as net assets with donor restrictions in revenue when received and such unexpended amounts are reported as net assets with donor restrictions at year end. At December 31, 2021 there were no net assets required to be held in perpetuity by donors.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as "net assets released from restrictions."

Truckee River Watershed Council
Notes to the Financial Statements
December 31, 2021

(See Independent Accountant's Review Report)

Cash and Cash Equivalents

For the purposes of the statement of cash flow, cash is defined as amounts held in checking and savings accounts and highly liquid investments with remaining maturities of three months or less at the time of purchase.

Contributions Receivable

Contributions receivable that are expected to be collected within one year are recorded at net realizable value. Contributions receivable expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. At December 31, 2021, all receivables were due within one year and there was no discount required.

Allowance for Doubtful Accounts

An allowance for doubtful accounts is created when an account's collectability is uncertain. The Watershed Council estimates doubtful accounts based on factors related to the specific payer's ability to pay and current economic trends. Management believes that substantially all outstanding receivables are collectable in full and therefore, an allowance for uncollectible accounts was not considered necessary.

Fixed Assets and Depreciation

Property, furniture and equipment, and related costs are capitalized individually at \$5,000 and above and stated at cost. Additions and betterments of \$5,000 or more are also capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. The fair market value of donated fixed assets and leasehold improvements are similarly capitalized.

Depreciation is computed on the straight-line basis over the useful lives of the assets. When items are disposed of, the cost and accumulated depreciation are eliminated from the records of account.

Compensated Absences

Accrued vacation is payable upon separation of employment and is included in these financial statements.

Fair Value Measurements

The carrying amounts of financial instruments are carried at cost on the balance sheet, which approximates fair value due to the short term, highly liquid nature.

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(See Independent Accountant's Review Report)

These instruments include cash and cash equivalents, prepaid expenses, accounts payable, accrued expenses, and, when applicable, deferred revenue.

Liquidity Presentation

In order to provide information about liquidity, assets have been sequenced according to their nearness to conversion to cash and liabilities have been sequenced according to the nearness of their maturity and resulting use of cash.

Revenue and Revenue Recognition

Contributions are recorded at fair value when an unconditional commitment is received from the donor. Contributions received with donor stipulations that limit their use are recorded as donor support with donor restrictions. Conditional contributions and grants are recognized when the conditions are substantially met.

A portion of the Watershed Council's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Watershed Council has incurred expenditures in compliance with specific contract or grant provisions. At December 31, 2021, the Watershed Council received cost-reimbursable grants that have not been recognized because qualifying expenditures have not yet been incurred in the amount of \$2,913,205. No conditional amounts have been received in advance under our federal and state contracts and grants.

Donated Goods and Services

Donations of property, furniture, equipment and stock rarely occur. Generally items with a value of \$500 or more are recorded at their estimated fair value at the time of donation. Such donations are reported as gifts without donor restrictions unless the donor has stipulated how long the asset must be used or has restricted the asset for a specific purpose.

Contributions of services are recognized at fair value if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing these skills and would typically need to be purchased if not provided by donation.

Many individuals volunteer their time and perform a variety of tasks that assist the Watershed Council; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

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Functional Expenses

The Watershed Council's expenses are recorded into the functional expense categories of program, management and general, and fundraising based on a combination of direct identification and, when significant, allocation.

To the extent possible, expenses are recorded in the functional category that receives the most benefit. Expenses requiring allocation are allocated based on a reasonable basis that is consistently applied. Wages and benefits are allocated on the basis of estimates for time and effort. Rent and utilities are allocated based on a combination of square footage and an estimate of time and effort of the employees that occupy the square footage of each office. Insignificant indirect expenses, such as, office supplies and telephone are recorded as management and general.

Advertising

Advertising costs are expensed when paid. Advertising expense for the year ended December 31, 2021 was \$3,000.

Income Taxes

The Watershed Council is exempt from federal income taxes under the provisions of Internal Revenue Code Section 501(c)(3) and a similar exemption for California purposes. The Watershed Council is not classified as a private foundation. Unrelated business income, if any, is taxed at regular corporate tax rates.

Management believes the Watershed Council has met the requirements to maintain its tax-exempt status and has no income subject to unrelated business income tax, therefore, no provision for taxes has been provided in these financial statements. The Watershed Council's Federal tax returns for the past three years and State tax returns for the past four years are subject to examination by tax authorities.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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Paycheck Protection Program (PPP) Loan Proceeds

As a result of the economic uncertainty stemming from the impact of the COVID-19 pandemic, the Watershed Council received a \$101,037 loan in March 2021 under the Paycheck Protection Program administered by the Small Business Administration (SBA). The loan provided for conditional forgiveness if the proceeds were utilized for admissible expenses, including qualifying payroll, rent and utility expenses, and maintained employment and compensation levels for a specified period of time. During 2021 the Watershed Council used the proceeds according to the stipulations of the loan agreement and loan forgiveness was granted from the SBA in September 2021. The Watershed Council elected to account for its PPP loan as a conditional contribution in accordance with Subtopic 958-605. As such, the full loan amount is recognized in restricted contributions and released from restrictions for the year ended December 2021.

COVID-19

The COVID-19 outbreak in the United States has caused varying degrees of disruption across substantially all businesses. For the Watershed Council, except for disruptions in the way that operations are carried out (staff working from home, virtual meetings, etc.), with the receipt of the PPP loan, there has been minimal financial impact to date.

3. Concentration of Credit Risk

The Watershed Council maintains accounts at a local bank. The Federal Deposit Insurance Corporation ("FDIC") insures accounts at this financial institution up to \$250,000. The balances in these accounts, may, at times exceed federally insured limits.

The Watershed Council minimizes credit risk associated with cash by periodically evaluating the credit quality of its financial institutions. Additionally, no losses have been experienced on any such accounts and management believes the Watershed Council is not exposed to any significant credit risk related to cash.

4. Investments

At times the Watershed Council receives stock donations. These donations are recorded at fair value at the date of donation and are sold immediately after receipt. Investments and related income net of fees are, therefore, typically minimal.

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If donated stock is held at year end, it is stated at fair value on the statement of financial position with related investment income included in the change in net assets in the statement of activities using quoted prices in active markets for identical assets. Donated stocks are usually those that are actively traded in established markets which fall within Level 1 of the GAAP hierarchy for fair value measurement.

	Level 1	Level 2	Level 3
Equities	\$ 3,800	\$ -0-	\$ -0-

5. Net Assets With Donor Restrictions

Net assets with donor restrictions are available to support programs or restoration projects in the following areas:

Net Assets With Donor Restrictions:	
Prosser West	\$ 54,000
Watershed/Recreation Plan	330,969
Restoration	425,000
Total	\$ 809,969

Interest income generated by funds with donor restrictions is available for appropriation by the Board of Directors.

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by the donors.

6. Concentrations

A majority of the Watershed Council’s revenue is received from a few sources. In the event that funding from one of these sources decreases in any one year, operations could be affected. For the year ended December 31, 2021, approximately 66% of The Watershed Council’s revenue was provided by three funding sources. Management is monitoring and evaluating these risks and takes them into consideration during the planning process.

Additionally, for the year ended December 31, 2021 approximately 62% of The Watershed Council’s receivables was due from governmental entities residing in the state of California. Management has evaluated this concentration and believes that the amounts due are not at risk.

Truckee River Watershed Council
Notes to the Financial Statements
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7. Lease Commitments

The Watershed Council entered into an agreement on August 1, 2020 to lease office space. The agreement calls for monthly payments of \$2,055 plus common area maintenance costs. The lease expires July 31, 2022.

Rent expense for the year ended December 31, 2021 was \$26,715. Future minimum rental payments for the remainder of the lease, 2022, are \$12,330.

The lease provides for an option to renew on August 1, 2022 for an additional two (2) year term subject to an increase based on the consumer price index for all urban consumers, San Francisco Area (CPI-U).

8. Liquidity and Availability of Financial Assets

The Watershed Council has significant expenses each year related to construction projects to repair and maintain the watershed. These expenses are primarily sub-contracted and vary from year to year depending upon the scope and number of projects. Funds with donor restrictions are secured prior to the adoption of these projects and are the primary source of funding. In order to manage the payment of expenses related to these projects, the Watershed Council has a "pay when paid policy" written into vendor contracts which means that vendors are not paid until the revenue with donor restrictions related to the expense is collected from grantors. Additionally, a portion of each grant is structured to cover wages and overhead directly related to each project.

General expenditures (GE), which include routine operating expenses such as wages and related, facility costs, insurance and other supplies and fees, are paid for through a combination of funds with and without donor restrictions.

The Watershed Council manages cash flow using a 12 month forecasting model that is updated and monitored monthly. When liquidity is projected to decrease in the following quarter the Watershed Council uses a combination of the following, as deemed necessary; invoke more strictly the pay when paid policy, follow up with slow paying grantors, consider changing the timing of fundraising appeals, and consider applying for a line of credit.

Excess cash, as determined by the cash flow forecast, is invested conservatively in certificates of deposit. The Watershed Council does not invest in riskier securities such as stocks and bonds. Certificates of deposits are purchased with maturities

Truckee River Watershed Council
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that provide a reasonable rate of return with manageable early redemption options to assist with liquidity management, if needed.

At December 31, 2021, the following financial assets were available to meet general expenditures over the next twelve months:

Financial Assets at Year End	\$ 1,907,255
Adjustments:	
Retention on Grants Receivable	-432,415
Net Assets With Donor Restrictions (NAWDR)	-809,969
Estimated Portion of NAWDR available for GE	80,800
Long Term Deposits	-250
Financial Assets Available	<u>\$ 745,421</u>

In addition to financial assets available to meet general expenditures over the next 12 months, the Watershed Council operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by resources with donor (grantor) restrictions.

9. Contingencies

The Watershed Council's grants are subject to inspection and audit by the appropriate governmental funding agencies in order to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated at this time although management does not expect such amounts, if any, to materially affect the financial statements.

10. Related Parties

The Watershed Council may purchase goods or services at commercially reasonable rates from companies that are affiliated with or owned by board members directly or indirectly. Most items purchased are generally considered to be insignificant to the financial statements.

There were no related party transactions during 2021.

Truckee River Watershed Council
Notes to the Financial Statements
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11. Restated Net Assets

During 2022, the Watershed Council’s financial statements were subject to a single audit for the year ending December 31, 2020. During the audit, it was determined that a multi-year grant from a non-government entity that was treated as conditional was unconditional and therefore, required recognition in full back to a previous year. As a result of this recognition net assets with donor restrictions was increased by \$287,881 for the year ended December 31, 2020.

Net Assets:	Previously Reported	Restated	Difference
Without Donor Restrictions	\$ 581,764	\$ 581,764	\$ -0-
With Donor Restrictions	323,412	1,151,293	827,881
Total Net Assets	\$ 905,176	\$ 1,733,057	\$ 827,881

12. Subsequent Events

The Watershed Council evaluates events occurring subsequent to the date of the financial statements when determining the accounting for and disclosure of transactions and events that affect the financial statements. Management has determined that there were no events that occurred that require recognition or additional disclosure in these financial statements. Subsequent events have been evaluated through June 10, 2022, the date that the statements were available for issuance.

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)

2021

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning , 2021 , and ending , 20	
B Check if applicable:	C
<input type="checkbox"/> Address change	TRUCKEE RIVER WATERSHED COUNCIL P O BOX 8568 TRUCKEE, CA 96162-8658
<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	D Employer identification number 91-1818748
	E Telephone number 530-550-8760
	G Gross receipts \$ 3,434,040.
	F Name and address of principal officer: LISA WALLACE SAME AS C ABOVE
	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.
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: ▶ WWW.TRUCKEERIVERWC.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: 1998 M State of legal domicile: CA

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>THE TRUCKEE RIVER WATERSHED COUNCIL WAS FOUNDED TO IMPLEMENT LOCALLY DEVELOPED PUBLIC-PRIVATE COLLABORATIVE SOLUTIONS TO PROTECT AND IMPROVE WATER QUALITY AND BIOLOGICAL RESOURCES FOR THE SUSTAINABLE ENVIRONMENTAL AND ECONOMIC HEALTH OF THE TRUCKEE RIVER WATERSHED.</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	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	10
	6 Total number of volunteers (estimate if necessary)	6	506
	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	Current Year
	9 Program service revenue (Part VIII, line 2g)	5,143,440.	3,424,152.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,266.	3,015.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,240.	6,873.
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,156,946.	3,434,040.
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)	560,522.	651,751.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 214,037.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,411,847.	3,099,191.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,972,369.	3,750,942.	
19 Revenue less expenses. Subtract line 18 from line 12	184,577.	-316,902.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,978,483.	1,907,254.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,073,307.	491,099.
		905,176.	1,416,155.

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	
	LISA WALLACE <small>Type or print name and title</small>		EXECUTIVE DIR.
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	NICOLE S SACHSE	NICOLE S SACHSE	
	Firm's name ▶ NICOLE S SACHSE, CPA	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01209756
	Firm's address ▶ 10666 DOGWOOD RD TRUCKEE, CA 96161	Firm's EIN ▶ 27-4748700	Phone no. 530-550-1536

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 [X]

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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 [X] 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 [X] 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 \$ 3,036,160. including grants of \$) (Revenue \$)

•RESTORATION. TRUCKEE RIVER DAY, A VOLUNTEER-BASED HABITAT RESTORATION WORK DAY WAS HELD WITH 450 VOLUNTEERS. LARGE-SCALE RESTORATION PROJECTS TOOK PLACE AT THE MARTIS WILDLIFE AREA, COLDSTREAM CANYON, BEAR CREEK LOWER MEADOW, SARDINE MEADOW, AND BOCA MEADOWS.

4b (Code:) (Expenses \$ 196,621. including grants of \$) (Revenue \$)

•TRUCKEE RIVER WATERSHED PLANNING. WE BROUGHT STAKEHOLDERS TOGETHER TO COORDINATE WATERSHED MANAGEMENT AND PLANNING. FOR EXAMPLE, WITH THE DONNER LAGOON RESTORATION, DONNER LAKE STEWARDSHIP PLANNING, FOREST HEALTH ASSESSMENT, PROSSER BASIN ASSESSMENT, EUER VALLEY RESTORATION, GROUNDWATER DEPENDENT ECOSYSTEMS ASSESSMENT, LACEY MEADOWS RESTORATION, TRUCKEE RIVER WILDLIFE AREA RESTORATION, SARDINE MEADOWS RESTORATION, AND COLDSTREAM CANYON RESTORATION.

4c (Code:) (Expenses \$ 11,410. including grants of \$) (Revenue \$)

•WATERSHED ISSUES FORUM, EDUCATION, AND OUTREACH. WE HELD VIRTUAL PROJECT SITE TOURS AND RIVER TALKS ABOUT OUR PROJECTS AND PROGRAMS ABOUT TWO TIMES A MONTH. WE HELD AN ADDITIONAL TWO IN-PERSON PROJECT TOURS. OUTREACH ACTIVITIES INCLUDED INCREASED PRESENCE ON FACEBOOK AND INSTAGRAM AS WELL AS E-NEWSLETTERS AND PAPER NEWSLETTERS.

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

(Expenses \$ 4,160. including grants of \$) (Revenue \$)

4e Total program service expenses 3,248,351.

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 donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>		X
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I.</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
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1 a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.....		
1 b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.....		
1 c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....	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 10		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b X	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
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		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
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? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If 'Yes,' complete Form 6069.			

Part VI Governance, Management, and Disclosure. For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

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.		
	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.		
1 b	Enter the number of voting members included on line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		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?		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	The governing body?	X	
8 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 on 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 on 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 on Schedule O how this was done. SEE SCHEDULE O	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	The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	X	
15 b	Other officers or key employees of the organization. SEE SCHEDULE O	X	
	If 'Yes' to line 15a or 15b, describe the process on 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 (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. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶
 LISA WALLACE 10418 DONNER PASS ROAD TRUCKEE CA 96161 530-550-8760

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 the instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LISA WALLACE EXECUTIVE DIR.	40 0			X				128,397.	0.	39,826.
(2) JAKE HUDSON CHAIR.	1 0	X		X				0.	0.	0.
(3) TONY LASHBROOK VICE CHAIR	1 0	X		X				0.	0.	0.
(4) JOANNE ROUBIQUE SECRETARY	1 0	X		X				0.	0.	0.
(5) MIKE WITHERSPOON TREASURER	1 0	X		X				0.	0.	0.
(6) DAVE GIACOMINI PRIOR TREASURER	1 0	X		X				0.	0.	0.
(7) AMY HORNE DIRECTOR	1 0	X						0.	0.	0.
(8) JOHN EATON DIRECTOR	1 0	X						0.	0.	0.
(9) RICHARD ANDERSON DIRECTOR	1 0	X						0.	0.	0.
(10) MICHAEL PARK DIRECTOR	1 0	X						0.	0.	0.
(11) ANNIE ROSENFELD DIRECTOR	1 0	X						0.	0.	0.
(12) DEB RYAN DIRECTOR	1 0	X						0.	0.	0.
(13) GERRY SOLANTAI DIRECTOR	1 0	X						0.	0.	0.
(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) -----										

1 b Subtotal	128,397.	0.	39,826.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	128,397.	0.	39,826.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 1**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
BALANCE HYDROLOGICS, INC. 800 BANCROFT WAY SUITE 101 BERKELEY, CA 94	PRO HYDROLOGIC SERV	436,830.
SOILTECH 6420 SOUTH CAMERON ST LOS VEGAS, NV 89118	IMPLEMENT/CONSTRUCT	939,335.
FOLCHI LOGGING & CONSTRUCTION INC 79017 BREAGATE RD PORTOLA, CA 9612	IMPLEMENT/CONSTRUCT	453,783.
TRIANGLE PROPERTIES, INC PO BOX 15002 SACRAMENTO, CA 95851	IMPLEMENT/CONSTRUCT	154,606.
WILDSCAPE ENGINEERING SERVICES 191 LISA MALOFF WAY, SUITE 108 SOUTH	RESTORATION/IMPLEMENTAT	111,284.

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 **▶ 5**

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 2,499,344.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 924,808.				
	g Noncash contributions included in lines 1a-1f	1 g				
	h Total. Add lines 1a-1f		3,424,152.			
Program Service Revenue	2 a Business Code					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,015.		3,015.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		6 b Less: rental expenses				
		6 c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7 b Less: cost or other basis and sales expenses				
		7 c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
		8 b Less: direct expenses				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19						
	9 b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances						
	10 b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a REIMBURSEMENT INCOME		900099	6,873.	6,873.	
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d			6,873.		
12 Total revenue. See instructions			3,434,040.	6,873.	0.	3,015.

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	173,079.	57,693.	57,693.	57,693.
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	404,328.	286,153.	38,888.	79,287.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	29,432.	21,913.		7,519.
10 Payroll taxes	44,912.	27,596.	6,945.	10,371.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	42,834.		42,834.	
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.)	2,834,098.	2,764,527.	59,006.	10,565.
12 Advertising and promotion	3,000.		3,000.	
13 Office expenses	1,128.		1,128.	
14 Information technology	22,766.		22,254.	512.
15 Royalties				
16 Occupancy	42,397.	21,452.	10,494.	10,451.
17 Travel	3,314.	2,490.	774.	50.
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	34,434.	3,246.	29,974.	1,214.
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 SUPPLIES	51,682.	49,698.	39.	1,945.
b STAFF DEVELOPMENT	28,954.	1,050.	1,278.	26,626.
c EQUIPMENT, FURNITURE & FIXTURE	11,728.	8,525.	3,203.	
d PRINTING AND PUBLICATIONS	8,821.	1,784.	492.	6,545.
e All other expenses	14,035.	2,224.	10,552.	1,259.
25 Total functional expenses. Add lines 1 through 24e	3,750,942.	3,248,351.	288,554.	214,037.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash – non-interest-bearing	310,725.	1	213,346.
	2 Savings and temporary cash investments	168,000.	2	175,717.
	3 Pledges and grants receivable, net	2,455,899.	3	1,480,044.
	4 Accounts receivable, net	2,510.	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	16,469.	9	14,214.
	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	1,322.	11	3,800.
	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	23,558.	15	20,133.
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,978,483.	16	1,907,254.	
Liabilities	17 Accounts payable and accrued expenses	2,027,357.	17	439,351.
	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	45,950.	25	51,748.
	26 Total liabilities. Add lines 17 through 25	2,073,307.	26	491,099.
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	581,764.	27	606,186.
	28 Net assets with donor restrictions	323,412.	28	809,969.
	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	905,176.	32	1,416,155.	
33 Total liabilities and net assets/fund balances	2,978,483.	33	1,907,254.	

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	3,434,040.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,750,942.
3	Revenue less expenses. Subtract line 2 from line 1	3	-316,902.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	905,176.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	827,881.
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	1,416,155.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	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 checked="" 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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on 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 on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

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

2021

Open to Public Inspection

Name of the organization TRUCKEE RIVER WATERSHED COUNCIL	Employer identification number 91-1818748
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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).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	3,553,839.	2,760,035.	7,882,531.	4,684,188.	3,424,152.	22,304,745.
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.	3,553,839.	2,760,035.	7,882,531.	4,684,188.	3,424,152.	22,304,745.
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.						22,304,745.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4.	3,553,839.	2,760,035.	7,882,531.	4,684,188.	3,424,152.	22,304,745.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	2,277.	3,558.	3,226.	3,266.	3,015.	15,342.
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.) SEE PART VI	9,272.	8,400.	9,082.	10,240.	6,873.	43,867.
11 Total support. Add lines 7 through 10.						22,363,954.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).	14	99.74 %
15 Public support percentage from 2020 Schedule A, Part II, line 14.	15	99.70 %

16a **33-1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶

b **33-1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
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.	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If 'Yes' or 'No,' provide details in Part VI .	3a		
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.	3b		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990) 2021

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

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

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

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Schedule A (Form 990) 2021

Part VI

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

PART II, LINE 10 - OTHER INCOME

<u>NATURE AND SOURCE</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
REIMBURSEMENTS	\$ 6,873.	\$ 10,240.	\$ 9,082.	\$ 8,400.	\$ 9,272.
TOTAL	<u>\$ 6,873.</u>	<u>\$ 10,240.</u>	<u>\$ 9,082.</u>	<u>\$ 8,400.</u>	<u>\$ 9,272.</u>

Schedule B
(Form 990)Department of the Treasury
Internal Revenue ServicePUBLIC DISCLOSURE COPY
Schedule of Contributors▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

TRUCKEE RIVER WATERSHED COUNCIL

Employer identification number

91-1818748

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

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

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

Name of organization TRUCKEE RIVER WATERSHED COUNCIL	Employer identification number 91-1818748
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 86,856.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 233,860.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 411,723.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ 357,436.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ 1,500,511.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ 101,037.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

TRUCKEE RIVER WATERSHED COUNCIL

91-1818748

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

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

Name of organization TRUCKEE RIVER WATERSHED COUNCIL	Employer identification number 91-1818748
--	---

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<i>N/A</i>		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

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.

Open to Public Inspection

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

Name of the organization

TRUCKEE RIVER WATERSHED COUNCIL

Employer identification number

91-1818748

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, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds and grantee information.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-9 regarding conservation easements and a sub-table for 'Held at the End of the Tax Year'.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-2 regarding art and historical treasures.

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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 Term 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	

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PAYROLL & RELATED	51,748.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	51,748.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. **SEE 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 2a through 2d		2 e	
3	Subtract line 2e 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 4a and 4b		4 c	
5	Total revenue. Add lines 3 and 4c. (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 2a through 2d		2 e	
3	Subtract line 2e 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 4a and 4b		4 c	
5	Total expenses. Add lines 3 and 4c. (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.

PART X - FASB ASC 740 FOOTNOTE

THE WATERSHED COUNCIL IS EXEMPT FROM FEDERAL INCOME TAXES UNDER THE PROVISIONS OF INTERNAL REVENUE CODE SECTION 501(C) (3) AND A SIMILAR EXEMPTION FOR CALIFORNIA PURPOSES. THE WATERSHED COUNCIL IS NOT CLASSIFIED AS A PRIVATE FOUNDATION. UNRELATED BUSINESS INCOME, IF ANY, IS TAXED AT REGULAR CORPORATE TAX RATES.

MANAGEMENT BELIEVES THE WATERSHED COUNCIL HAS MET THE REQUIREMENTS TO MAINTAIN ITS TAX-EXEMPT STATUS AND HAS NO INCOME SUBJECT TO UNRELATED BUSINESS INCOME TAX,

Part XIII Supplemental Information *(continued)*

PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

THEREFORE, NO PROVISION FOR TAXES HAS BEEN PROVIDED IN THESE FINANCIAL STATEMENTS. THE WATERSHED COUNCIL'S FEDERAL TAX RETURNS FOR THE PAST THREE YEARS AND STATE TAX RETURNS FOR THE PAST FOUR YEARS ARE SUBJECT TO EXAMINATION BY TAX AUTHORITIES.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

2021

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

TRUCKEE RIVER WATERSHED COUNCIL

91-1818748

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4 a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4 b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4 c**
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5 a**
- b** Any related organization? **5 b**
- If 'Yes' on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6 a**
- b** Any related organization? **6 b**
- If 'Yes' on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III. **7**

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III. **8**

9 If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
1 a		
1 b		
2		
3		
4 a		X
4 b		X
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
LISA WALLACE	(i)	128,397.	0.	0.	22,220.	17,606.	168,223.	0.
1 EXECUTIVE DIR.	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**SCHEDULE O
(Form 990)****Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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

2021**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

TRUCKEE RIVER WATERSHED COUNCIL

91-1818748

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE TRUCKEE RIVER WATERSHED COUNCIL WAS FOUNDED TO IMPLEMENT LOCALLY DEVELOPED PUBLIC-PRIVATE COLLABORATIVE SOLUTIONS TO PROTECT AND IMPROVE WATER QUALITY AND BIOLOGICAL RESOURCES FOR THE SUSTAINABLE ENVIRONMENTAL AND ECONOMIC HEALTH OF THE TRUCKEE RIVER WATERSHED.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

•WATER QUALITY AND HABITAT MONITORING. ADOPT-A-STREAM, A VOLUNTEER-BASED WATER QUALITY MONITORING PROGRAM COLLECTED DATA AT 25 SITES.

•WE COLLECTED AND ANALYZED PRE-, DURING, AND POST-PROJECT DATA AT SITES INCLUDING NORTH AND SOUTH PROSSER CREEKS, LACEY MEADOWS, SARDINE MEADOWS, COLDSTREAM CANYON, JOHNSON CANYON, MARTIS CREEK WILDLIFE AREA, DRY CREEK MEADOW, PERAZZO MEADOWS, BEAR CREEK LOWER MEADOW, AND TRUCKEE MEADOWS.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE RETURN IS FIRST REVIEWED BY THE EXECUTIVE DIRECTOR AND FINANCE COMMITTEE. THE RETURN IS THEN DISTRIBUTED VIA EMAIL TO BOARD MEMBERS AND ALL QUESTIONS ARE ANSWERED PRIOR TO MAILING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

TRWC MONITORS CONFLICTS OF INTEREST WITH ANNUAL DISCLOSURE POLICIES AND AN ANNUAL REVIEW OF SUCH CONFLICTS AT A SCHEDULED MEETING OF THE BOARD.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE BOARD OF DIRECTORS ANNUALLY REVIEW THE EXECUTIVE DIRECTORS PERFORMANCE AND COMPENSATION. COMPENSATION INFORMATION IS OBTAINED FROM SIMILARLY SIZED ORGANIZATIONS. COMPARABILITY DATA IS DISTRIBUTED TO THE BOARD MEMBERS VIA EMAIL AND DISCUSSED ALONG WITH THE PERFORMANCE EVALUATION AT A MEETING WITH THE BOARD MEMBERS.

Name of the organization

TRUCKEE RIVER WATERSHED COUNCIL

Employer identification number

91-1818748

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT (CON

MINUTES OF THIS MEETING ARE RETAINED.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

BOARD MEMBERS ARE NOT COMPENSATED AS BOARD MEMBERS AND THERE ARE NO KEY EMPLOYEES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

VIA EMAIL, US MAIL, OR IN PERSON.

**FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES**

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUND- RAISING
ADMINISTRATIVE SERVICES	39,671.		39,671.	
ASSESSMENT	175,600.	175,600.		
IMPLEMENTATION	1,945,102.	1,945,102.		
OTHER PROFESSIONAL	33,890.	23,265.	60.	10,565.
RESTORATION DESIGN	620,560.	620,560.		
STRATEGIC CONSULTING	19,275.		19,275.	
TOTAL	<u>\$ 2,834,098.</u>	<u>\$ 2,764,527.</u>	<u>\$ 59,006.</u>	<u>\$ 10,565.</u>